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# INDIVIDUAL INCOME TAX RETURNS 2003

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▲ RETURNS FILED \$ TAX COMPUTATIONS \$

SALARIES & WAGES \$ TAXABLE INCOME ▼

**EXEMPTIONS \$ STANDARD DEDUCTIONS** 

ADJUSTED GROSS INCOME \$ INCOME TAX

NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY

ITEMIZED DEDUCTIONS \$ ADJUSTMENTS ▼

▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS

INTEREST ▼ ALTERNATIVE MINIMUM TAX

\$ NONTAXABLE RETURNS ▼ TAX REFUNDS

▲ TAX CREDITS ▼ SOURCES OF INCOME \$

\$ EARNED INCOME CREDIT ▲ DIVIDENDS

STATISTICS OF INCOME DIVISION



Department of the Treasury Internal Revenue Service

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# Individual Income Tax Returns 2003

Publication 1304 (Rev. 09-2005)

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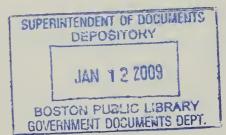
David P. Paris Chief, Individual Statistics Branch This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by contacting our Internet site at <a href="http://www.irs.gov/taxstats">http://www.irs.gov/taxstats</a>. Most of the tables included in this publication are available on the Internet site in Microsoft Excel format.

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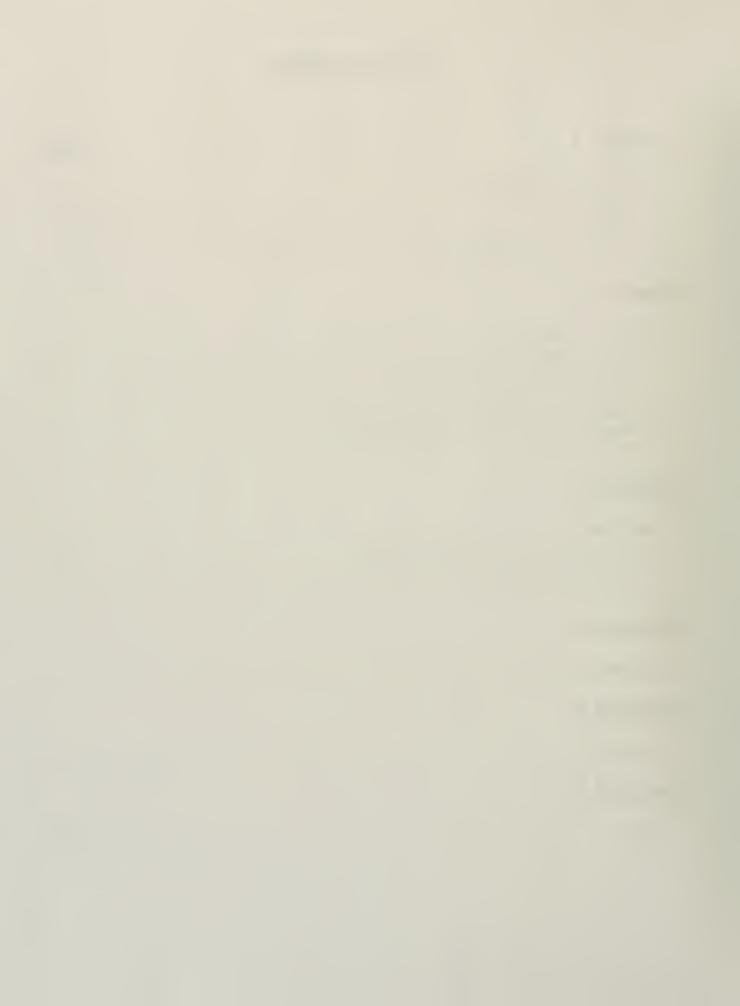
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# Section 1

# Introduction and Changes in Law

### Introduction

This report contains complete individual income tax data for Tax Year 2003. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 130 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2003.

Table A on the following pages presents selected income and tax items for Tax Years 1999, 2000, 2001, 2002, and 2003 as they appear on the forms and provides the percentage change for each item between 2002 and 2003. When comparing income and tax items from different years, it is important to consider any changes in the tax law, which may have affected the data. These tax law changes are explained below. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2003, the number of individual tax returns filed increased by just over 347 thousand, or 0.3 percent. Adjusted gross income (AGI) rose \$173.5 billion, or 2.9 percent from 2002 to 2003, compared to the 2.2 percent decline recorded from 2001 to 2002. Total tax liability decreased 5.6 percent to \$793.1 billion. Several components of AGI showed increases for between 2002 and 2003, notably net capital gains less loss increased 23.3 percent and dividends increased 11.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2003, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5 and Section 6 contains a subject index.

Michael Parisi was responsible for the text and production of this report. Technical assistance was provided by Michael Strudler. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars<sup>1</sup>

			Current dollars		,	
ltem	1999	2000	2001	2002	2003	Percent change 2002 to 2003
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	127,075,145	129,373,500	130,255,237	130,076,443	130,423,626	0.3
Form 1040 returns		78,846,102	80,500,011	80,748,948	80,420,043	-0.4
Electronically filed returns		16,018,213	20,811,215	24,843,419	30,472,170	22.7
Form 1040A returns		28,826,589	28,293,817	28,714,328	29,631,494	3.2
Electronically filed returns		13,889,642	15,007,182	16,839,599	18,910,697	12.3
Form 1040EZ returns	20,752,420	21,700,809	21,461,409	20,613,167	20,372,089	-1.2
Electronically filed returns	9,858,843	10,170,740	11,043,091	11,115,806	11,771,948	5.9
Form 1040PC returns	5,195,609	N/A	N/A	N/A	N/A	(X)
Salaries & wages						
Number of returns	108,183,782	110,168,714	111,227,450	110,938,441	110,890,993	(Z)
Amount	4,132,473,459	4,456,167,438	4,565,229,218	4,559,690,903	4,649,900,493	2.0
Taxable interest received						
Number of returns	67,218,877	68,046,458	67,479,816	63,584,806	59,459,344	-6.5
Amount	175,675,236	199,321,670	198,177,814	149,024,899	127,159,692	-14.7
Tax-exempt interest		}				
Number of returns	4,801,877	4,658,345	4,557,381	4,453,829	4,524,955	1.6
Amount	52,513,007	53,951,877	55,582,376	54,564,456	53,750,230	-1.5
Ordinary dividends in AGI						
Number of returns	32,226,492	34,140,604	32,621,151	31,409,759	30,475,097	-3.0
Amount	132,465,522	146,987,679	119,533,324	103,241,332	115,141,232	11.5
Qualified dividends in AGI						
Number of returns	N/A	N/A	N/A	N/A	22,449,379	(X)
Amount	N/A	N/A	N/A	N/A	80,994,736	(X)
State income tax refund						
Number of returns		20,921,057	22,132,023	23,838,529	24,655,907	3.4
Amount	17,976,204	18,309,835	21,219,499	23,875,813	23,425,623	-1.9
Alimony received	440.000	440.005	407.050	405.000	404.000	4.0
Number of returns	418,989	442,335	437,859	425,963	431,368	1.3
Amount	5,455,497	6,192,307	6,685,857	6,523,019	6,470,712	-0.8
Business or profession net income, less loss	47 242 425	17 600 010	10 010 240	10 507 205	10 415 649	4.4
Number of returns		17,600,010 213,865,353	18,018,349 216,772,496	18,597,305 220,783,572	19,415,648 229,655,285	4.4
Amount	200,414,007	213,000,000	210,772,490	220,765,572	229,033,263	4.0
Net capital gain in AGI less loss  Number of returns	21,493,841	22,875,460	23,470,401	23,249,625	21,889,687	-5.8
Amount		614,739,612	325,168,963	238,368,458	294,021,717	23.3
Capital gain distributions reported on Form 1040	350,750,550	014,733,012	020,100,500	200,000,400	204,021,717	20.0
Number of returns	6,206,662	6.645,305	2,486,027	939,523	1,095,371	16.6
Amount		15,802,819	1,358,488	420,312	332,293	-20.9
Sales of property other than capital assets, net	11,502,100	10,002,015	1,000,100	120,012	002,200	
gain less loss						
Number of returns.	1.732.925	1,700,051	1,615,884	1,728,377	1,753,860	1.5
Amount		-919,134	-1,896,996	-2,386,530	-330,359	86.2
Total IRA distributions	1,,		1,000,000	_,,,,,,,,,		
Number of returns	8,751,378	9,381,311	9,363,959	8,889,787	9,240,253	3.9
Amount		138,323,846	118,565,053	120,418,135	120,948,781	0.4
Taxable IRA distributions in AGI						
Number of returns	8,129,376	8,732,291	8,834,138	8,291,357	8,611,702	3.9
Amount		98,966,627	94,327,585	88,219,481	88,335,605	0.1
Total pensions & annuities	, ,					
Number of returns	23,180,716	23,793,404	24,317,375	24,857,470	24,767,067	-0.4
Amount	508,236,875	552,009,667	532,924,324	561,031,602	565,420,626	0.8
Taxable pensions & annuities in AGI						
Number of returns	21,343,646	21,765,211	22,262,775	22,794,417	22,822,842	0.1
Amount	304,310,714	325,827,702	338,745,409	357,840,960	372,931,442	4.2
Rents, royalties, partnerships, estates,						
trusts, etc.						
Number of returns	1	14,332,632	14,542,983	14,683,765	14,824,475	1.0
Amount	246,591,401	252,085,403	268,224,205	278,192,647	295,698,600	6.3
Farm net income less loss						
Number of returns		2,061,784	2,006,871	1,995,073	1,997,116	0.1
Amount	-6,242,916	-9,034,178	-11,004,781	-14,419,719	-12,371,492	14.2
Unemployment compensation in AGI						
Number of returns		6,478,292	8,799,885	10,334,639	10,065,230	-2.6
Amount	17,530,779	16,913,305	26,890,925	43,129,155	44,007,879	2.0

# Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samplesmoney are	mounts are in thousa	ands of dollars]	0			
Item			Current dollars	1	1	Percent change,
	1999	2000	2001	2002	2003	2002 to 2003
	(1)	(2)	(3)	(4)	(5)	(6)
Social security benefits (received)						
Number of returns	12,487,903	13,627,723	13,753,080	13,869,265	14,120,202	1.8
Amount	163,232,494	186,586,863	196,524,465	205,658,281	214,011,279	4.1
Taxable social security benefits in AGI  Number of returns	9.459,189	10,608,572	10,779,279	10,702,502	10,975,002	2.5
Amount	75,078,976	89,964,021	93,559,363	93,459,494	97,768,201	4.6
Foreign earned income exclusion <sup>2</sup>	70,070,070	00,001,021	00,000,000	50,100,101	01,100,201	7.0
Number of returns	314,486	358,391	292,006	316,931	306,393	-3.3
Amount	14,136,544	15,239,672	13,944,765	14,936,779	15,076,406	0.9
Net operating loss <sup>2</sup>						
Number of returns	578,583	527,417	611,473	670,081	712,076	6.3
Amount	49,634,620	48,096,275	54,475,064	58,126,147	62,824,777	8.1
Other income, net gain less loss 2	5 400 500	5.045.404	5.040.007	5 407 004	5 700 000	4.0
Number of returns	5,160,532 22,879,779	5,815,404 25,370,158	5,610,987 19,508,967	5,467,631 19,100,950	5,703,893	4.3 11.5
Amount Total income	22,019,119	23,370,130	19,500,907	19,100,930	21,289,227	11.5
Number of returns	126,840,986	129,148,570	130,014,403	129,837,130	130,171,008	0.3
Amount	5,912,166,710	6,423,986,106	6,231,176,710	6,110,746,964	6,294,684,470	3.0
Educator expenses	, , , , , , , , ,		, , , , , , ,	., ., .,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Number of returns	N/A	N/A	N/A	2,884,403	3,240,673	12.4
Amount	N/A	N/A	N/A	712,505	805,734	13.1
Total taxpayer IRA adjustment						
Number of returns	3,687,149	3,505,032	3,448,457	3,277,671	3,418,494	4.3
Amount	7,883,438	7,477,074	7,406,866	9,462,404	10,006,814	5.8
Student loan interest deduction  Number of returns	4,136,505	4,477,986	4,405,667	6,640,784	6,953,370	4.7
Amount	2,254,531	2,639,472	2,711,733	4,659,546	4,409,816	-5.4
Tuition and fees deduction	2,204,001	2,000,472	2,711,700	4,000,040	4,400,010	-5.4
Number of returns	N/A	N/A	N/A	3,444,941	3,571,154	3.7
Amount	N/A	N/A	N/A	6,154,145	6,683,631	8.6
Archer medical savings account deduction						
Number of returns	50,393	65,415	69,957	61,118	67,347	10.2
Amount	81,977	120,330	123,296	121,282	129,214	6.5
Moving expenses	000.040	050 500				1
Number of returns	986,313	956,586	944,791	947,470	1,023,888	8.1
Amount One-half of self-employment tax	2,230,965	2,137,803	2,180,570	2,215,391	2,439,835	10.1
Number of returns	14,029,609	14,300,140	14,574,036	14,664,473	15,373,279	4.8
Amount	16,689,650	17,392,967	18,134,959	18,687,162	19,791,285	5.9
Self-employed health insurance	,,	,,	, ,	,,		
Number of returns	3,491,539	3,564,624	3,559,792	3,571,152	3,802,277	6.5
Amount	6,755,071	7,569,198	8,177,397	10,494,247	16,454,211	56.8
Keogh retirement plan						
Number of returns		1,287,706	1,290,496	1,186,947	1,208,801	1.8
Amount	11,928,242	12,475,396	13,114,412	16,349,738	17,795,957	8.8
Penalty on early withdrawal of savings  Number of returns	805,367	863,436	890,649	804,926	736,121	-8.5
Amount	236,115	286,507	197,533	192,750	150,214	-8.5 -22.1
Alimony paid adjustment	200,110	200,007	107,000	102,700	150,214	
Number of returns	610,609	656,724	656,635	587,219	587,368	(Z)
Amount	7,247,919	7,460,164	7,472,718	7,183,522	7,520,335	4.7
Foreign housing deductions						
Number of returns	5,782	4,411	4,122	2,074	1,491	-28.1
Amount	77,574	42,400	92,074	54,614	51,765	-5.2
Other adjustments	100 400	170 100	102.000	200.040	070.047	20.0
Number of returns	198,438	170,106	183,906 961,209	208,348	272,647	30.9
Amount  Total statutory adjustments	1,313,318	1,008,208	901,209	1,064,125	1,314,285	23.5
Number of returns	22,659,973	23,197,425	23,497,092	28,911,078	30,382,069	5.1
Amount	56,698,800	58,609,518	60,572,768	77,161,432	87,575,677	13.5
Adjusted gross income or loss (AGI)	, , , , , ,	,,		}	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Amount	5,855,467,909	6,365,376,648	6,170,603,942	6,033,585,532	6,207,108,793	2.9
Footnotes at end of table.						

# Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

Item			Current dollars		1	Percent change,
item	1999	2000	2001	2002	2003	2002 to 2003
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions	40 044 005	40 504 000	44 500 007	45.047.554	42.040.504	
Number of returns	40,244,305 741,376,847	42,534,320 822,360,510	44,562,307 884,528,260	45,647,551 898,047,320	43,949,591 901,864,834	-3.7 0.4
Total standard deduction	141,010,041	022,500,510	004,520,200	030,047,320	301,004,034	0.4
Number of returns	85,755,366	85,670,504	84,238,232	82,655,191	84,643,281	2.4
Amount	463,960,491	470,820,881	481,907,591	492,067,532	555,780,052	12.9
Basic standard deduction						
Number of returns	85,755,366	85,670,504	84,238,232	82,655,191	84,643,281	2.4
Amount	449,696,182	456,084,883	466,971,032	477,170,045	539,921,089	13.2
Number of returns	11,200,024	11,330,554	11,116,629	10,857,098	11,200,647	3.2
Amount	14,264,309	14,735,998	14,936,559	14,897,487	15,858,963	6.5
AGI less deductions						
Number of returns	113,863,898	116,391,403	115,862,109	114,976,167	114,402,877	-0.5
Amount	4,730,367,366	5,157,822,794	4,910,329,307	4,760,885,833	4,873,784,147	2.4
Number of exemptions	248,657,119	252,332,427	256,186,046	258,716,374	261,126,373	0.9
Exemption amount	669,241,317	690,109,474	727,554,990	761,440,430	781,305,067	2.6
Number of returns	102,845,571	105,259,292	104,174,655	102,275,969	101,392,812	-0.9
Amount	4,136,119,714	4,544,242,424	4,268,506,425	4.096,127,651	4,200,218,439	2.5
Tax from table, rate schedules, etc.	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,000,000	
Number of returns	102,831,402	105,254,144	104,163,693	102,266,930	101,386,201	-0.9
Amount	906,345,754	1,008,626,180	926,642,321	829,839,121	780,315,781	-6.0
Additional taxes						
Number of returns	36,960	23,487	25,334	13,291	21,370	60.8
Amount	466,001	126,524	198,998	153,564	222,088	44.6
Alternative minimum tax Number of returns	1.018.063	1,304,198	1,120,047	1,910,789	2,357,975	23.4
Amount	6,477,697	9,600,840	6,756,705	6,853,901	9,469,803	38.2
Income tax before credits	0, . , , , , , ,	0,000,010	1 5,1.55,1.55		1	1
Number of returns	102,834,362	105,277,966	104,195,834	102,293,722	101,412,777	-0.9
Amount	906,811,755	1,018,218,948	933,567,474	836,842,718	790,005,881	-5.6
Foreign tax credit						
Number of returns	3,266,544	3,935,699	3,942,604	3,748,974	4,145,174	10.6
Amount	4,941,010	5,990,360	6,254,559	5,933,600	5,805,555	-2.2
Child care credit  Number of returns	6,182,193	6,368,101	6,184,508	6,185,855	6,313,297	2.1
Amount	2,675,147	2,793,860	2,721,061	2,706,539	3,206,890	18.5
Credit for elderly or disabled		_,,,			]	
Number of returns	181,813	155,796	139,097	133,538	123,147	-7.8
Amount	33,629	32,608	30,496	21,119	20,257	-4.1
Education credits						
Number of returns	6,436,654	6,815,316	7,212,554	6,544,536	7,298,227	11.5 16.6
Amount	4,772,443	4,851,178	5,156,254	5,012,744	5,843,029	10.0
Number of returns	N/A	N/A	N/A	5,307,176	5,296,688	-0.2
Amount	N/A	N/A	N/A	1,058,219	1,034,394	-2.3
Child tax credit						
Number of returns	26,016,019	26,404,521	26,452,875	25,939,801	25,672,254	-1.0
Amount	19,398,625	19,689,359	22,427,229	21,520,271	22,788,025	5.9
Adoption credit	47.240	40.004	47 727	EE 00E	62.000	44.4
Number of returns	47,349 103,016	42,681 91,866	47,737 88,781	55,905 234,109	63,980 348,793	14.4 49.0
General business credit	103,010	31,000	00,701	254,103	340,733	45.0
Number of returns	287,658	275,115	269,648	284,720	262,738	-7.7
Amount	783,920	764,253	713,974	750,855	612,744	-18.4
Prior year minimum tax credit						
Number of returns	166,010	199,554	248,255	193,776	250,605	29.3
Amount	996,461	1,287,661	1,438,041	976,398	916,538	-6.1
Total credits <sup>3</sup> Number of returns	34,813,611	36,028,685	49,066,700	38,846,217	39,247,449	1.0
Amount	33,974,279	35,753,613	44,160,998	38,747,463	41,069,375	6.0
Income tax less credits¹	00,514,215	00,700,010	44,100,000	00,141,400	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.0
Number of returns	97,752,068	100,163,625	97,389,985	93,565,243	91,109,363	-2.6
Amount	872,837,476	982,465,335	889,406,476	798,095,255	748,936,506	-6.2
Self-employment tax						
Number of returns	14,029,609	14,300,140	14,575,011	14,664,473	15,373,279	4.8
Amount	33,372,365	34,778,824	36,262,878	37,367,003	39,574,991	5.9
Recapture taxes Number of returns	12.242	14 144	11.696	14.694	15.707	7.6
Amount	12,243 215,699	14,144 298,862	11,686 286,974	14,684 117,943	15,797 87,939	-25.4
Allioufit	210,099	290,002	200,974	117,543	01,505	-23.4

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

[All figures are estimates based on samples-money amounts are in thousands of dollars]

			Current dollars			D
Item	1999	2000	2001	2002	2003	Percent change, 2002 to 2003
	(1)	(2)	(3)	(4)	(5)	(6)
Social security, Medicare tax on tip income	-					
not reported						
Number of returns	254,489	265,007	288,275	238,185	557,717	134.2
Amount	29,477	35,753	35,879	31,446	148,746	373.0
Tax on qualified retirement plans						
Number of returns	4,076,050	4,334,527	4,571,187	4,896,938	4,877,670	-0.4
Amount	3,074,825	3,414,692	3,259,975	3,498,067	3,407,940	-2.6
Advanced earned income credit payments						
Number of returns	171,629	174,967	135,554	156,376	142,694	-8.7
Amount	94,004	72,958	51,492	73,904	66,986	-9.4
Household employment taxes						
Number of returns	286,175	259,906	250,622	229,722	240,601	4.7
Amount	759,438	795,638	804,086	703,931	810,442	15.1
Total tax liability 1,4						ŀ
Number of returns	102,194,476	104,685,747	102,557,013	99,559,612	97,875,142	-1.7
Amount	916,992,618	1,022,172,309	930,280,996	839,977,103	793,111,460	-5.6
Income tax withheld			.,,			
Number of returns	111,193,931	113,733,442	114,798,386	114,861,744	114,861,706	(Z)
Amount	695,526,980	763,901,388	773,325,891	717,492,263	703,758,484	-1.9
Estimated tax payments	000,020,000	1 00,001,000	,	,,	1 00,1 00, 10 1	
Number of returns	13,169,356	13,326,669	13,167,856	12,434,579	11,576,213	-6.9
Amount	196,915,946	221,621,893	220,195,712	198,177,595	182,906,911	-7.7
Earned income credit 1	130,313,340	221,021,033	220,190,712	130,177,030	102,300,311	-7.7
	19,260,339	19,277,225	19,593,121	21,703,187	22,024,227	1.5
Number of returns	31,903,081		33,375,971	38.198.572	38,657,067	1.2
Amount	31,903,001	32,296,350	33,375,971	30,190,372	30,037,007	1.2
Additional child tax credit	005 570	4 404 442	0.502.000	10 007 447	10 570 455	140
Number of returns	985,579	1,104,143	8,562,900	10,937,417	12,570,455	14.9
Amount	812,404	977,641	4,994,877	6,415,753	9,112,716	42.0
Payment with an extension request	4 540 000	4 040 007	1 440 040	4 005 450	4 000 570	
Number of returns	1,510,206	1,610,937	1,448,213	1,235,156	1,333,579	8.0
Amount	53,984,319	63,396,711	42,495,018	36,321,934	38,303,188	5.5
Excess social security tax withheld						
Number of returns	1,377,613	1,640,582	1,436,745	1,145,352	1,121,141	-2.1
Amount	1,712,649	2,184,849	1,915,349	1,564,478	1,566,411	0.1
Other payments:						
Form 2439						
Number of returns	37,879	50,698	20,955	19,422	12,717	-34.5
Amount	151,723	399,047	88,649	37,701	123,633	227.9
Form 4136						
Number of returns	426,878	395,555	386,698	365,868	349,860	-4.4
Amount	95,029	90,578	108,963	101,459	82,154	-19.0
Form 8885 <sup>5</sup>						
Number of returns	N/A	N/A	N/A	5,322	17,834	235.1
Amount	N/A	N/A	N/A	1,967	32,514	1553.0
Total payments <sup>1</sup>						
Number of returns	119,809,259	122,243,874	123,451,338	123,462,930	123,461,513	(Z)
Amount	981,100,157	1,084,868,447	1,076,500,696	998,311,722	974,543,079	-2.4
Overpayment, total		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Number of returns	94,827,237	95,921,082	102,310,895	103,462,884	105,361,848	1.8
Amount	182,049,186	196,198,780	236,981,755	239,784,002	254,553,541	6.2
Overpayment refunded	,,	,,				
Number of returns	91,600,741	93,000,030	99,011,975	100,143,606	102,004,984	1.9
Amount	155,513,635	167,577,365	202,274,032	205,987,348	219,751,889	6.7
Refund credited to next year	100,000	,5,7,,003		200,007,010	2.0,.01,000	
Number of returns	4,514,663	4,255,215	5,408,878	5,418,534	5,199,186	-4.0
Amount	26,535,551	28,621,415	34,708,129	33,796,653	34,801,652	3.0
Tax due at time of filing	20,000,001	20,021,413	07,700,123	00,730,000	04,001,002	0.0
Number of returns	29,200,902	30,624,423	24,581,181	22,818,761	21,072,333	-7.7
		The state of the s				
Amount	119,091,512	134,944,362	91,830,967	82,287,723	73,741,408	-10.4
Tax penalty	E 205 444	E 042 E2E	E 249 00E	E 140 000	4 900 996	6.2
Number of returns	5,285,114	5,813,525	5,318,905	5,149,988	4,829,886	-6.2
Amount	1,149,865	1,441,719	1,060,320	838,341	619,485	-26.1

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

			Constant 1990 dollar	s <sup>6</sup>		
ltem	1999	2000	2001	2002	2003	Percent change, 2002 to 2003
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	127,075,145	129,373,500	130,255,237	130,076,443	130,423,626	0.3
Form 1040 returns	· ·	78,846,102	80,500,011	80,748,948	80,420,043	-0.4
Electronically filed returns		16,018,213	20,811,215	24,843,419	30,472,170	22.7
Form 1040A returns	26,961,302	28,826,589	28,293,817	28,714,328	29,631,494	3.2
Electronically filed returns	12,462,963	13,889,642	15,007,182	16,839,599	18,910,697	12.3
Form 1040EZ returns	20,752,420	21,700,809	21,461,409	20,613,167	20,372,089	-1.2
Electronically filed returns	9,858,843	10,170,740	11,043,091	11,115,806	11,771,948	5.9
Form 1040PC returns	5,195,609	N/A	N/A	N/A	N/A	(X)
Salaries & wages						, ,
Number of returns	108,183,782	110,168,714	111,227,450	110,938,441	110,890,993	(Z)
Amount	3,241,155,654	3,381,007,161	3,317,753,792	3,313,728,854	3,302,486,146	-0.3
Taxable interest received						
Number of returns	67,218,877	68,046,458	67,479,816	63,584,806	59,459,344	-6.5
Amount	137,784,499	151,230,402	146,256,689	108,302,979	90,312,281	-16.6
Tax-exempt interest						
Number of returns	4,801,877	4,658,345	4,557,381	4,453,829	4,524,955	1.6
Amount	41,186,672	40,934,656	41,020,204	39,654,401	38,174,879	-3.7
Ordinary dividends in AGI						
Number of returns	32,226,492	34,140,604	32,621,151	31,409,759	30,475,097	-3.0
Amount	103,894,527	111,523,277	88,216,475	75,030,038	81,776,443	9.0
Qualified dividends in AGI						
Number of returns	N/A	N/A	N/A	N/A	22,449,379	(X)
Amount	N/A	N/A	N/A	N/A	57,524,670	(X)
State income tax refund						
Number of returns	20,811,334	20,921,057	22,132,023	23,838,529	24,655,907	3.4
Amount	14,098,984	13,892,136	15,660,147	17,351,608	16,637,516	-4.1
Alimony received						
Number of returns	418,989	442,335	437,859	425,963	431,368	1.3
Amount	4,278,821	4,698,260	4,934,212	4,740,566	4,595,676	-3.1
Business or profession net income, less loss						
Number of returns	17,312,125	17,600,010	18,018,349	18,597,305	19,415,648	4.4
Amount	163,462,013	162,265,063	159,979,702	160,453,177	163,107,447	1.7
Net capital gain in AGI less loss						
Number of returns	21,493,841	22,875,460	23,470,401	23,249,625	21,889,687	-5.8
Amounf	416,310,538	466,418,522	239,977,094	173,232,891	208,822,242	20.5
Capital gain distributions reported on Form 1040						
Number of returns	6,206,662	6,645,305	2,486,027	939,523	1,095,371	<b>16</b> .6
Amount	9,382,102	11,989,999	1,002,574	305,459	236,004	-22.7
Sales of property other than capital assets, net						
gain less loss						
Number of returns	1,732,925	1,700,051	1,615,884	1,728,377	1,753,860	1.5
Amount	-1,342,973	-697,370	-1,399,997	-1,734,397	-234,630	86.5
Total IRA distributions						
Number of returns	8,751,378	9,381,311	9,363,959	8,889,787	9,240,253	3.9
Amount	98,287,313	104,949,807	87,501,884	87,513,180	85,901,123	-1.8
Taxable IRA distributions in AGI						
Number of returns	8,129,376	8,732,291	8,834,138	8,291,357	8,611,702	3.9
Amount	68,345,813	75,088,488	69,614,454	64,112,995	62,738,356	-2.1
Total pensions & annuities						
Number of returns	23,180,716	23,793,404	24,317,375	24,857,470	24,767,067	-0.4
Amount	398,617,157	418,823,723	393,302,084	407,726,455	401,577,149	-1.5
Taxable pensions & annuities in AGI	04 040 040	04.705.044	00.000.000		00 000 015	
Number of returns	21,343,646	21,765,211	22,262,775	22,794,417	22,822,842	0.1
Amount	238,675,070	247,213,734	249,996,612	260,058,837	264,866,081	1.8
Rents, royalties, partnerships, estates,						
trusts, etc.	14 500 044	44 200 000	44.540.000	44.000.705	44.004.475	
Number of returns	14,536,311	14,332,632	14,542,983	14,683,765	14,824,475	1.0
Amount	193,405,020	191,263,583	197,951,443	202,174,889	210,013,210	3.9
Farm net income less loss	0.010.000	0.001.701			4 00= 440	
Number of returns	2,046,308	2,061,784	2,006,871	1,995,073	1,997,116	0.1
Amount	-4,896,405	-6,854,460	-8,121,610	-10,479,447	-8,786,571	16.2
Unemployment compensation in AGI	6 775 700	6 470 000	0.700.005	10 224 626	10.005.000	0.0
Number of returns	6,775,723	6,478,292	8,799,885	10,334,639	10,065,230	-2.6
Amount	13,749,631	12,832,553	19,845,701	31,343,863	31,255,596	-0.3

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates based on samplesmoney an	iounts are in thousa		Constant 1990 dollars	6		1
Item.					0000	Percent change,
	1999	2000	2001	2002	2003	2002 to 2003
	(7)	(8)	(9)	(10)	(11)	(12)
Social security benefits (received)	10 407 002	13,627,723	13,753,080	13,869,265	14,120,202	1.8
Number of returns	12,487,903 128,025,485	141,568,181	145.036.506	149,460,960	151,996,647	1.7
Amount	120,020,400	141,300,101	145,030,300	149,400,900	131,990,047	1.7
Taxable social security benefits in AGI	9,459,189	10,608,572	10,779,279	10,702,502	10,975,002	2.5
Number of returns	58,885,471	68,257,983	69,047,500	67,921,144	69,437,643	2.2
Foreign earned income exclusion <sup>2</sup>	30,003,471	00,207,505	05,047,000	01,021,144	00,101,010	
Number of returns	314,486	358,391	292,006	316,931	306,393	-3.3
Amount	11,087,485	11,562,725	10,291,339	10,855,217	10,707,675	-1.4
Net operating loss <sup>2</sup>	(1,001,400	11,002,120	10,201,000	10,000,211	10,101,010	
Number of returns	578,583	527,417	611,473	670.081	712,076	6.3
Amount	38,929,114	36,491,863	40,202,999	42,242,839	44,619,870	5.6
Other income, net gain less loss <sup>2</sup>	50,525,114	00,707,000	10,202,000	12,212,000	11,010,010	1 5.5
Number of returns	5,160,532	5,815,404	5,610,987	5,467,631	5,703,893	4.3
Amount	17,944,925	19,248,982	14,397,762	13,881,504	15,120,190	8.9
Total income	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	,	,	,,	
Number of returns	126,840,986	129,148,570	130,014,403	129,837,130	130,171,008	0.3
Amount	4,636,993,498	4,874,041,052	4,598,654,399	4,440,949,828	4,470,656,584	0.7
Educator expenses	.,000,000, 100	.,,,	.,,,,			
Number of returns	N/A	N/A	N/A	2,884,403	3,240,673	12.4
Amount	N/A	N/A	N/A	517,809	572,254	10.5
Total taxpayer IRA adjustment	****					
Number of returns	3.687.149	3,505,032	3,448,457	3,277,671	3,418,494	4.3
Amount	6,183,089	5,673,046	5,466,322	6,876,747	7,107,112	3.3
Student loan interest deduction	0,100,000	1,0.2,			.,,	
Number of returns	4,136,505	4,477,986	4,405,667	6,640,784	6,953,370	4.7
Amount	1,768,260	2,002,634	2,001,279	3,386,298	3,131,972	-7.5
Tuition and fees deduction	.,,	_,_,_,				
Number of returns	N/A	N/A	N/A	3,444,941	3,571,154	3.7
Amount	N/A	N/A	N/A	4,472,489	4,746,897	6.1
Archer medical savings account deduction						
Number of returns	50,393	65,415	69,957	61,118	67,347	10.2
Amount	64,296	91,297	90,993	88,141	91,771	4.1
Moving expenses		i i				
Number of returns	986.313	956,586	944,791	947,470	1,023,888	8.1
Amount	1,749,776	1,622,005	1,609,277	1,610,023	1,732,837	7.6
One-half of self-employment tax		i '				
Number of returns	14,029,609	14,300,140	14,574,036	14,664,473	15,373,279	4.8
Amount	13,089,922	13,196,485	13,383,734	13,580,786	14,056,310	3.5
Self-employed health insurance						
Number of returns	3,491,539	3,564,624	3,559,792	3,571,152	3,802,277	6.5
Amount	5,298,095	5,742,942	6,034,979	7,626,633	11,686,229	53.2
Keogh retirement plan						
Number of returns	1,264,007	1,287,706	1,290,496	1,186,947	1,208,801	1.8
Amount	9,355,484	9,465,399	9,678,533	11,882,077	12,639,174	6.4
Penalty on early withdrawal of savings				1		
Number of returns	805,367	863,436	890,649	804,926	736,121	-8.5
Amount	185,188	217,380	145,781	140,080	106,686	-23.8
Alimony paid adjustment						1
Number of returns	610,609	656,724	656,635	587,219	587,368	(Z)
Amount	5,684,642	5,660,215	5,514,921	5,220,583	5,341,147	2.3
Foreign housing deductions						
Number of returns	5,782	4,411	4,122	2,074	1,491	-28.1
Amount	60,842	32,170	67,951	39,690	36,765	-7.4
Other adjustments						
Number of returns	198,438	170,106	183,906	208,348	272,647	30.9
Amount	1,030,053	764,953	709,379	773,347	933,441	20.7
Total statutory adjustments						
Number of returns	22,659,973	23,197,425	23,497,092	28,911,078	30,382,069	5.1
	44,469,647	44,468,527	44,703,150	56,076,622	62,198,634	10.9
Amount	,					
Amount	4,592,523,850	4,829,572,571	4,553,951,249	4,384,873,206	4,408,457,950	0.5

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

[All figures are estimates based on samples-money amounts are in thousands of dollars]

Item		(	Constant 1990 dollars	ī		Percent change,
(Will	1999	2000	2001	2002	2003	2002 to 2003
	(7)	(8)	(9)	(10)	(11)	(12)
Total itemized deductions	40 244 205	40 524 200	44.500.207	AE 647 554	42.040.504	0.7
Number of returns Amount	40,244,305 581,472,037	42,534,320 623,945,759	44,562,307 652,788,384	45,647,551 652.650.669	43,949,591 640,529,001	-3.7 -1.9
Total standard deduction	301,412,031	020,540,705	002,700,004	032,030,009	040,329,001	-1.9
Number of returns	85,755,366	85,670,504	84,238,232	82,655,191	84.643.281	2.4
Amount	363,890,581	357,223,734	355,651,359	357,607,218	394,730,151	10.4
Basic standard deduction				Ì		
Number of returns	85,755,366	85,670,504	84,238,232	82,655,191	84,643,281	2.4
Amount	352,702,888	346,043,159	344,628,068	346,780,556	383,466,683	10.6
Additional standard deduction  Number of returns	11,200,024	11,330,554	11,116,629	10,857,098	11,200,647	3.2
Amount	11,187,693	11,180,575	11,023,291	10,826,662	11,263,468	4.0
AGI less deductions		.,,,,,,,,,,		1	11,230,100	1
Number of returns	113,863,898	116,391,403	115,862,109	114,976,167	114,402,877	-0.5
Amount	3,710,092,052	3,913,370,860	3,623,859,267	3,459,946,100	3,461,494,423	(Z)
Number of exemptions	248,657,119	252,332,427	256,186,046	258,716,374	261,126,373	0.9
Exemption amount	524,895,151	523,603,546	536,940,952	553,372,406	554,904,167	0.3
Taxable income	102,845,571	105,259,292	104,174,655	102.275.969	101 202 012	
Number of returns Amount	3,244,015,462	3,447,831,885	3,150,189,244	2,976,836,956	101,392,812 2,983,109,687	-0.9 0.2
Tax from table, rate schedules, etc.	3,244,013,402	3,447,031,003	3,130,109,244	2,970,030,930	2,963,109,007	0.2
Number of returns	102,831,402	105,254,144	104,163,693	102,266,930	101.386.201	-0.9
Amount	710,859,415	765,270,243	683,868,872	603,080,757	554,201,549	-8.1
Additional taxes						
Number of returns	36,960	23,487	25,334	13,291	21,370	60.8
Amount	365,491	95,997	146,862	111,602	157,733	41.3
Alternative minimum tax						
Number of returns	1,018,063	1,304,198	1,120,047	1,910,789	2,357,975	23.4
Amount	5,080,547	7,284,401	4,986,498	4,981,033	6,725,712	35.0
Number of returns	102,834,362	105,277,966	104,195,834	102,293,722	101,412,777	-0.9
Amount	711,224,906	772,548,519	688,979,686	608,170,580	561,083,722	-7.7
Foreign tax credit	,,	,,		,,	,	
Number of returns	3,266,544	3,935,699	3,942,604	3,748,974	4,145,174	10.6
Amount	3,875,302	4,545,038	4,615,911	4,312,209	4,123,263	-4.4
Child care credit						
Number of returns	6,182,193	6,368,101	6,184,508	6,185,855	6,313,297	2.1
Amount	2,098,155	2,119,772	2,008,163	1,966,961	2,277,621	15.8
Number of returns	181,813	155,796	139,097	133,538	123,147	-7.8
Amount	26,376	24,741	22,506	15,348	14,387	-6.3
Education credits				10,000	. ,,,,,	
Number of returns	6,436,654	6,815,316	7,212,554	6,544,536	7,298,227	11.5
Amount	3,743,093	3,680,712	3,805,354	3,642,983	4,149,879	13.9
Retirement savings contributions credit						
Number of returns	N/A	N/A	N/A	5,307,176	5,296,688	-0.2
Amount	N/A	N/A	N/A	769,055	734,655	-4.5
Number of returns	26,016,019	26.404.521	26,452,875	25,939,801	25,672,254	-1.0
Amount		14,938,816	16,551,461	15,639,732	16,184,677	3.5
Adoption credit			, ,			
Number of returns	47,349	42,681	47,737	55,905	63,980	14.4
Amount	80,797	69,701	65,521	170,137	247,722	45.6
General business credit	007.050	075.445	000000	004.700		
Number of returns	287,658	275,115	269,648	284,720	262,738	-7.7
Amount  Prior year minimum tax credit	614,839	579,858	526,918	545,680	435,188	-20.2
Number of returns	166,010	199,554	248,255	193,776	250,605	29.3
Amount		976,981	1,061,285	709,592	650,950	-8.3
Total credits <sup>3</sup>		,			· ·	
Number of returns	34,813,611	36,028,685	49,066,700	38,846,217	39,247,449	1.0
Amount	26,646,493	27,127,172	32,591,142	28,159,493	29,168,590	3.6
Income tax less credits¹	07 750 000	400 400 555	07.000.00	00 505 0 10	04 400 000	
Number of returns	97,752,068	100,163,625	97,389,985	93,565,243	91,109,363	-2.6
Amount	684,578,413	745,421,347	656,388,543	580,011,086	531,915,132	-8.3
Number of returns	14,029,609	14,300,140	14,575,011	14,664,473	15,373,279	4.8
Amount	26,174,404	26,387,575	26,762,272	27,156,252	28,107,238	3.5
Recapture taxes			, , , , , , , ,		.,,	
Number of returns	12,243	14,144	11,686	14,684	15,797	7.6
Amount	169,176	226,754	211,789	85,714	62,457	-27.1

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

[All figures are estimates based on samples-money amounts are in thousands of dollars]

		C	onstant 1990 dollars	6		}
ltem	1999	2000	2001	2002	2003	Percent change, 2002 to 2003
	(7)	(8)	(9)	(10)	(11)	(12)
Social security, Medicare tax on tip income						
not reported						
Number of returns	254,489	265,007	288,275	238,185	557,717	134.2
Amount	23,119	27,127	26,479	22,853	105,643	362.3
Tax on qualified retirement plans	4,076,050	4,334,527	4,571,187	4.896.938	4,877,670	-0.4
Number of returns	2,411,627	2,590,813	2,405,886	2,542,200	2,420,412	-4.8
Amount Advanced earned income credit payments	2,411,021	2,030,013	2,400,000	2,342,200	2,420,412	7.0
Number of returns	171.629	174,967	135,554	156,376	142,694	-8.7
Amount	73,729	55,355	38,001	53,709	47,575	-11.4
Household employment taxes			,,	, and the second	ĺ	
Number of returns	286,175	259,906	250,622	229,722	240,601	4.7
Amount	595,638	603,671	593,421	511,578	575,598	12.5
Total tax liability 1,4						
Number of returns	102,194,476	104,685,747	102,557,013	99,559,612	97,875,142	-1.7
Amount	719,209,896	775,548,034	686,554,241	610,448,476	563,289,389	-7.7
Income tax withheld						
Number of returns	111,193,931	113,733,442	114,798,386	114,861,744	114,861,706	(Z)
Amount	545,511,357	579,591,341	570,720,215	521,433,331	499,828,469	-4.1
Estimated tax payments	40 400 050	42 200 000	40 467 056	10 404 570	11 570 010	6.0
Number of returns	13,169,356	13,326,669 168,150,146	13,167,856	12,434,579 144,024,415	11,576,213 129,905,477	-6.9 -9.8
Amount  Earned income credit 1	154,443,879	100, 150, 140	162,506,061	144,024,413	129,903,477	-3.0
Number of returns	19,260,339	19,277,225	19,593,121	21,703,187	22,024,227	1.5
Amount	25,022,024	24,504,059	24,631,713	27,760,590	27,455,303	-1.1
Additional child tax credit	20,022,024	24,004,000	24,001,110	27,700,000	21,100,000	""
Number of returns	985,579	1,104,143	8,562,900	10,937,417	12,570,455	14.9
Amount	637,180	741,761	3,686,256	4,662,611	6,472,099	38.8
Payment with an extension request						Į.
Number of returns	1,510,206	1,610,937	1,448,213	1,235,156	1,333,579	8.0
Amount	42,340,642	48,100,691	31,361,637	26,396,754	27,203,969	3.1
Excess social security tax withheld						
Number of returns	1,377,613	1,640,582	1,436,745	1,145,352	1,121,141	-2.1
Amount	1,343,254	1,657,700	1,413,542	1,136,975	1,112,508	-2.2
Other payments:						
Form 2439	07.070	50.000	00.055	10.400	40.747	24.5
Number of returns	37,879	50,698	20,955	19,422	12,717	-34.5 220.5
Amount	118,998	302,767	65,424	27,399	87,808	220.5
Form 4136 Number of returns	426.878	395,555	386,698	365,868	349,860	-4.4
Amount	74,533	68,724	80,415	73,735	58,348	-20.9
Form 8885 <sup>5</sup>	74,555	00,724	00,410	10,700	00,040	20.5
Number of returns	N/A	N/A	N/A	5,322	17,834	235.1
Amount	N/A	N/A	N/A	1,430	23,092	1515.4
Total payments 1						
Number of returns	119,809,259	122,243,874	123,451,338	123,462,930	123,461,513	(Z)
Amount	769,490,319	823,117,183	794,465,458	725,517,240	692,147,073	-4.6
Overpayment, total						
Number of returns	94,827,237	95,921,082	102,310,895	103,462,884	105,361,848	1.8
Amount	142,783,675	148,860,986	174,894,284	174,261,629	180,790,867	3.7
Overpayment refunded						1
Number of returns	91,600,741	93,000,030	99,011,975	100,143,606	102,004,984	1.9
Amount	121,971,478	127,145,193	149,279,728	149,700,108	156,073,785	4.3
Refund credited to next year	4 544 663	4 255 245	5 400 070	5 419 524	5 100 196	-4.0
Number of returns	4,514,663	4,255,215	5,408,878	5,418,534	5,199,186 24,717,082	0.6
Amount	20,812,197	21,715,793	25,614,855	24,561,521	24,717,002	0.6
Tax due at time of filing  Number of returns	29,200,902	30,624,423	24,581,181	22,818,761	21,072,333	-7.7
Amount	93,405,107	102,385,707	67,771,931	59,802,124	52,373,159	-12.4
Tax penalty	33,403,107	102,505,707	07,771,851	00,002,124	02,070,100	12.7
Number of returns	5,285,114	5,813,525	5,318,905	5,149,988	4,829,886	-6.2
Amount						-27.8
1400	-,	.,,		Tables to Cartie	0 1111	\= Not applicable

<sup>1</sup> All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

N/A = Not applicable

(Z) Less than .05 percent. (X) Percentage not computed.

<sup>&</sup>lt;sup>2</sup> Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

<sup>&</sup>lt;sup>3</sup> Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

<sup>&</sup>lt;sup>4</sup> Total tax liability includes the values for "other taxes" not tabulated here.

<sup>&</sup>lt;sup>5</sup> The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

<sup>&</sup>lt;sup>6</sup> Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990=100 when 1990 CPI-U = 130.7; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1; 2000 CPI-U = 172.2; 1999 CPI-U = 166.6.

Figure 1General Filir	<u> </u>	A	
Marital Status	Filing Status	Age	Gross Income
	Single	under 65	\$7,800
		65 or older	\$8,950
Single (including divorced and			
legally separated)	Head of household	under 65	\$10,050
		65 or older	\$11,200
Married with a child and living	Head of household	under 65	\$10,050
apart from spouse during the last	ricad of floageriola	65 or older	\$10,000
six months of 2003			V. 1,250
		under 65 (both spouses)	\$15,600
Married and living with spouse at	Married, joint return	65 or older (one spouse)	\$16,550
the end of 2003 (or on the date		65 or older (both spouses)	\$17,500
spouse died)	Married, separate return	any age	\$3,050
Married, not living with spouse at the end of 2003 (or on the date spouse died)	Married, joint or separate return	any age	\$3,050
	Single	under 65	\$7,800
		65 or older	\$8,950
Widowed in 2001 or 2002 and not	Head of household	under 65	\$10,050
remarried in 2003		65 or older	\$11,200
	Qualifying widow(er) with	under 65	\$12,550
	dependent child	65 or older	\$13,500

# Requirements for Filing

The filing requirements for Tax Year 2003 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2003 if he or she:

- 1. Was liable for any of the following taxes:
- Social security or Medicare tax on unreported tip income;
- Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
- Alternative minimum tax:
- Tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
- Tax from the recapture of investment credit or low-income housing credit;
- Tax from medical savings accounts (MSA);

# Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income. **Caution:** If an individual's gross income was \$3,050 or more, he or she generally could not be claimed as a dependent unless

### 1. Single dependents under 65 must file a return if-

- · Earned income was more than \$4,750, or
- Unearned income was over \$750, or
- Gross income was more than the larger of (a) \$750 or (b) earned income (up to \$4,500) plus \$250.

### 2. Single dependents 65 or older or blind must file a return if-

Earned income was more than \$5,900 (\$7,050 if 65 or older and blind), or

the individual was under age 19 or under age 24 and a full-time student.

- Unearned income was more than \$1,900 (\$3,050 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,500) plus \$250 or \$750, whichever is larger; plus \$1,150 (\$2,300 if 65 or older and blind).

### 3. Married dependents under 65 must file a return if-

- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- · Earned income was more than \$4,750, or
- · Unearned income was over \$750, or
- Gross income was more than the larger of \$750 or earned income (up to \$4,500) plus \$250.

### 4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$5,700 (\$6,650 if 65 or older and blind), or
- Unearned was more than \$1,700 (\$2,650 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,500) plus \$250 or \$750, whichever is larger, plus \$950 (\$1,900 if 65 or older and blind).
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
  - 2. Received any advanced earned income credit (AEIC) payments.
  - 3. Had net earnings from self-employment of at least \$400; or
  - 4. Had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

# Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2003 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

### **Alternative Minimum Tax**

The Alternative Minimum Tax (AMT) exemption amount increased to \$40,250 for single and head of household filers, \$58,000 for married couples filing jointly, and \$29,000 for married couples filing separately. This was an increase of \$9,000 for married filing jointly taxpayers and surviving spouses, and \$4,500 for single taxpayers and married couples filing separately from the 2002 amounts.

# Capital Gain and Dividend Rates

For capital gains after May 5, 2003, the 8and 10- percent capital gain rates were reduced to 5 percent. The 20 percent rate was reduced to 15 percent. In addition the 8 percent capital gain rate for qualified 5-year gain did not apply to any gain after May 5, 2003.

New rates were applied to qualified dividends. The maximum tax rate for qualified dividends was 15 percent (generally 5 percent for taxpayers in the 10 and 15 percent tax brackets). Qualified dividends were ordinary dividends that met certain criteria. Some of the criteria were: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP).

# Child and Dependent Care Credit

For 2003, the maximum credit increased to \$1,050 for one qualifying individual and \$2,100 for two or more qualifying individuals from \$800

and \$1,600 in 2002. Also, the limit on qualifying expenses increased to \$3,000 for one qualifying individual and \$6,000 for two or more individuals (\$2,400 and \$4,800 in 2002). The credit can be as much as 35 percent (previously 30 percent) of a taxpayer's qualified expenses.

### **Child Tax Credit**

The child tax credit increased to \$1,000 in 2003 from \$600 in 2002. In 2003, up to \$400 per eligible child may have been given in advance to taxpayers based on the age of eligible children and the taxpayer's 2002 tax return (these data were not included in the statistics). The taxpayer's 2003 child tax credit was reduced by any advance child tax credit payment.

# **Earned Income Credit**

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. maximum amount of investment income (interest, dividends and capital gain income) a taxpayer could have and still claim the credit increased to \$2,600 from \$2,550. The maximum credit for taxpayers with no qualifying children increased to \$382 from \$376. For these taxpayers, earned income and AGI had to be less than \$11,230 (\$12,230 if married filing jointly). For taxpayers with one qualifying child, the maximum credit increased \$41 to \$2,547 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,204 from \$4,140. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$29,666 (\$30,666 for married filing jointly) for one qualifying child, or less than \$33,692 (\$34,692 for married filing jointly) for two or more qualifying children.

# **Exemption Amount**

Indexing for inflation increased to \$3,050 the deduction for each exemption to which the taxpayer was entitled for 2003, an increase over the \$3,000 allowed for 2002. The AGI threshold for the limitation of exemption amounts was also

indexed for inflation, increasing from \$137,300 to \$139,500 for single filers; \$206,000 to \$209,250 for married persons filing jointly and surviving spouses; \$171,650 to \$174,400 for heads of household; and \$103,000 to \$104,625 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$262,000 for single filers; \$331,750 for married persons filing jointly and surviving spouses; \$296,900 for heads of household; and \$165,875 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

# **Health Coverage Credit**

Eligible taxpayers not covered under any employer-sponsored health plan were able to take the credit. The credit was equal to 65 percent of the amount the taxpayer paid for qualified health insurance. In 2002, the credit was only available for amount of health insurance paid in December of 2002. For 2003, the credit was available for the whole year.

# **Individual Retirement Arrangement Deduction**

For 2003, a taxpayer (both taxpayers for taxpayers filing jointly), was able to take an IRA deduction up to \$3,000 (\$3,500 if age 50 or older) if not covered by a retirement plan, or if covered by a retirement plan but their modified AGI was less than \$50,000 (\$70,000 if married filing jointly or qualifying widow(er)). This was up from \$44,000 (\$64,000 if married filing jointly or qualifying widow(er)) for 2002.

### **Itemized Deductions**

If a taxpayer's AGI was greater than \$139,500 (\$69,750 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$137,300 (\$68,650) for 2002, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at

allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

# Lifetime Learning Credit

The amount of qualified tuition and related expenses a taxpayer took into account for the lifetime learning credit increased from \$5,000 in 2002 to \$10,000 in 2003. The credit equaled 20 percent of these qualified expenses, with a maximum credit of \$2,000 (\$1,000 in 2002).

### **Section 179 Deduction**

The maximum section 179 deduction (full expensing of certain depreciable property) that could be elected for property placed in service in 2003 increased from \$24,000 to \$100,000 for qualified section 179 property (\$135,000 for qualified zone property, qualified renewal property, or qualified New York Liberty Zone property). This limit was reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeded \$400,000 (increased from \$200,000).

# Self-employed Health Insurance Deduction

A self-employed taxpayer was able to deduct up to 100 percent of health insurance expenses for 2003 up from 70 percent for 2002.

# Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2003, to \$87,000 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$84,900 for 2002.

### **Standard Deduction**

For married persons filing jointly or surviving spouses, the standard deduction was increased beyond just general indexing for inflation in 2003, from \$7,850 to \$9,500 (the amount is now twice that for single filers). For

# Figure 3.-Calculation of the 1979 Income Concept for 2003

### 1979 Total Income Concept=

### Income or Loss:

- Salaries and wages <sup>1</sup>
- Interest <sup>1</sup>
- Dividends <sup>1</sup>
- Taxable refunds <sup>1</sup>
- Alimony received <sup>1</sup>
- Sales of capital assets, net gain or loss ¹
- Other gains and losses (Form 4797)
- Business net income or loss <sup>1</sup>
- Farm net income or loss <sup>1</sup>
- Rent net income or loss <sup>1</sup>
- Royalty net income or loss <sup>1</sup>
- Partnership net income or loss <sup>1</sup>
- S Corporation net income or loss <sup>1</sup>
- Farm rental net income or loss <sup>1</sup>
- Estate or trust net income or loss <sup>1</sup>
- Unemployment compensation <sup>1</sup>
- Depreciation in excess of straight-line depreciation <sup>2</sup>
- Total pension income 3,5
- · Other net income or loss
- Net operating loss <sup>1</sup>

### **Deductions:**

- Disallowed passive losses (Form 8582)
- Moving expenses <sup>1</sup>
- Alimony paid <sup>1</sup>
- Unreimbursed business expenses
- 1 included in adjusted gross income (less deficit) (AGI) for Tax Year 2003.
- <sup>2</sup> Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.
- <sup>3</sup> Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.
- <sup>4</sup> Includes an adjustment to add back amounts reported for the
- foreign-earned income exclusion."
- <sup>5</sup> Not fully included in AGI for Tax Year 2003.
- <sup>6</sup>Not included in AGI for Tax Year 2003.

other filers, the standard deduction was increased as a result of indexing for inflation. For single filers, the standard deduction rose from \$4,700 to \$4,750; for married persons filing separately, from \$3,925 to \$4,750; and for heads of household, from \$6,900 to \$7,000. The amount of standard deduction for a dependent was the greater of \$750 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$950 or \$1,150 depending on marital status.

### **Tax Rate Reductions**

The 10 percent regular income tax bracket was expanded \$2,000 for married filing joint returns (\$1,000 for single or married filing separately). The 15 percent tax bracket was also expanded for joint returns. Beginning in 2003, the 15 percent tax bracket for married filing joint returns was twice the upper end of the 15 percent income tax rate bracket for single returns. Also for Tax Year 2003, there was a reduction of the former tax rates of 27.0 percent, 30.0 percent, 35.0 percent and 38.6 percent to 25.0 percent, 28.0 percent, 33.0 percent, and 35.0 percent, respectively.

# The 1979 Income Concept: A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2003

		inco	me			Salaries a	nd wages	
Size of	2003 Adjusted	Gross Income	1979 Incom	ne Concept	2003 Adjusted	Gross Income	1979 Incom	e Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	130,423,626	6,207,109	130,423,626	6,346,203	110,890,993	4,649,900	110,890,993	4,649,900
Under \$10,000	26,014,877	43,739	25,409,210	39,098	19,662,374	113,666	19,420,339	109,14
\$10,000 under \$20,000	23,295,971	346,619	23,306,689	347,182	18,468,641	255,561	18,521,185	257,70
\$20,000 under \$30,000	18,372,903	455,093	19,254,068	477,539	15,958,288	371,852	16,357,516	382,66
\$30,000 under \$40,000	13,957,257	484,775	14,425,830	500,714	12,430,251	400,770	12,630,435	409,22
\$40,000 under \$50,000	10,452,444	467,519	10,380,075	464,810	9,363,199	383,634	9,368,719	386,85
\$50,000 under \$60,000	8,194,007	449,443	7,984,404	437,600	7,434,802	366,899	7,239,529	359,84
\$60,000 under \$70,000	6,367,623	412,581	6,139,677	397,877	5,809,187	336,623	5,677,957	333,16
	5,269,819	394,232	5,024,645	375,863	4,807,846	319,781	4,688,706	317,44
\$70,000 under \$80,000						285,516	3,531,693	268,79
\$80,000 under \$90,000	4,101,939	347,863	3,752,652	318,153	3,795,154			
\$90,000 under \$100,000	2,981,704	282,515	2,865,148	271,204	2,783,303	232,546	2,673,772	225,36
\$100,000 under \$125,000	4,490,665	499,091	4,385,165	487,254	4,167,732	403,987	4,089,141	393,06
\$125,000 under \$150,000	2,303,585	314,793	2,382,601	325,384	2,109,818	246,783	2,196,890	251,79
\$150,000 under \$175,000	1,285,299	207,323	1,351,964	218,020	1,174,667	155,871	1,228,358	155,67
\$175,000 under \$200,000	799,095	148,972	853,455	159,150	729,740	109,509	771,288	110,05
\$200,000 under \$300,000	1,284,427	308,129	1,420,597	341,381	1,125,905	206,325	1,233,638	208,49
\$300,000 under \$400,000	487,025	167,039	572,105	196,570	422,272	103,082	493,183	107,82
\$400,000 under \$500,000	227,564	101,141	281,536	125,008	195,779	59,026	237,024	63,33
\$500,000 under \$1,000,000	356,140	241,211	427,431	287,614	301,914	125,161	362,415	132,41
\$1,000,000 under \$1,500,000	81,695	98,875	97,498	117,498	67,026	42,557	80,290	44,59
\$1,500,000 under \$2,000,000	34,016	58,498	38,139	65,614	28,236	23,148	30,498	23,47
\$2,000,000 under \$5,000,000	48,278	142,220	53,215	155,777	40,191	50,955	43,570	52,01
\$5,000,000 under \$10,000,000	11,168	76,311	11,351	77,524	9,506	24,088	9,651	24,36
\$10,000,000 and over	6,126	159,126	6,168	159,370	5,163	32,559	5,195	32,59
\$10,000,000 and over	0,120	<u> </u>	rest received	100,070	Ordinary	·	Ordinary divide	*****
Cina of	2003 Adjusted	Gross Income		ne Concept		Gross Income	1979 Incom	
Size of income			Number of	Amount	Number of	Amount	Number of	Amount
moonic	Number of	Amount	Number of	Allount		Amount		Amount
	returns		returns		returns		I returns I	
	returns	(40)	returns	(42)	returns	(14)	returns	(16)
	returns (9)	(10)	returns (11)	(12)	(13)	(14)	returns (15)	(16)
All returns, total	(9)	(10) 127,160		(12) 127,160		(14)		(16) 115,141
All returns, total	(9)		(11)		(13)		(15)	115,14
	(9) 59,459,344	127,160	(11) 59,459,344	127,160	(13) 30,475,097	115,141	(15) 30,475,097	115,141 5,320
Under \$10,000	(9) 59,459,344 7,155,075 6,746,101	127,160 9,546	(11) 5 <b>9,459,344</b> 6,794,875	127,160 9,572	(13) 30,475,097 3,676,515	<b>115,141</b> 5,315	(15) 30,475,097 3,481,534	115,141 5,320 5,259
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	(9) 59,459,344 7,155,075 6,746,101 5,886,817	127,160 9,546 10,013 8,349	(11) 59,459,344 6,794,875 6,583,778	127,160 9,572 9,847	(13) 30,475,097 3,676,515 3,143,442	115,141 5,315 5,169	(15) 30,475,097 3,481,534 3,037,660	115,14 5,320 5,25 5,772
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	(9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710	127,160 9,546 10,013 8,349 7,113	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794	127,160 9,572 9,847 9,926 8,362	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785	115,141 5,315 5,169 4,615	(15) 30,475,097 3,481,534 3,037,660 2,882,340	115,14 5,320 5,259 5,772 5,175
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	(9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288	127,160 9,546 10,013 8,349 7,113 6,548	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413	127,160 9,572 9,847 9,926 8,362 6,705	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322	115,141 5,315 5,169 4,615 4,175 4,593	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215	115,14* 5,320 5,259 5,772 5,179 4,948
Under \$10,000	(9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912	127,160 9,546 10,013 8,349 7,113 6,548 5,724	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337	127,160 9,572 9,847 9,926 8,362 6,705 7,037	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221	115,141 5,315 5,169 4,615 4,175 4,593 4,589	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579	115,141 5,320 5,259 5,772 5,175 4,948 4,731
Under \$10,000	(9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516	115,141 5,320 5,259 5,772 5,175 4,945 4,731
Under \$10,000	(9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647	115,14 5,320 5,250 5,772 5,176 4,946 4,73 3,849
Under \$10,000	(9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250	115,14* 5,320 5,259 5,772 5,176 4,949 4,73* 3,849 3,740 3,632
Under \$10,000	(9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392	115,14 5,326 5,259 5,777 5,177 4,944 4,73 3,849 3,746 3,633
Under \$10,000	(9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357	115,14* 5,320 5,259 5,772 5,174 4,944 4,73* 3,849 3,740 3,632 3,240 5,878
Under \$10,000	(9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348	115,14* 5,326 5,256 5,772 5,174 4,944 4,73* 3,844 3,746 3,632 3,246 5,878 4,86
Under \$10,000	(9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042	115,14* 5,326 5,256 5,772 5,176 4,946 4,73* 3,846 3,746 3,632 3,246 5,876 4,866 3,596
Under \$10,000	(9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959	115,14* 5,326 5,256 5,772 5,176 4,944 4,73* 3,844 3,746 3,632 3,246 5,876 4,866 3,596 3,03*
Under \$10,000	(9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732	115,14* 5,326 5,256 5,772 5,176 4,946 4,73* 3,846 3,746 3,632 3,246 5,876 4,86 3,596 3,03* 7,622
Under \$10,000	(9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959	115,14* 5,320 5,253 5,772 5,176 4,946 4,73* 3,844 3,746 3,632 3,246 5,876 4,86 3,596 3,03 7,622 4,72*
Under \$10,000	(9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732	115,14 5,320 5,250 5,777 5,179 4,949 4,73 3,844 3,744 3,630 3,244 5,870 4,86 3,590 3,03 7,620 4,72
Under \$10,000	(9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637	115,14* 5,320 5,253 5,772 5,176 4,946 4,73* 3,844 3,746 3,632 3,246 5,878 4,86 3,596 3,03 7,622 4,72* 3,364
Under \$10,000	(9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690 2,669	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719 2,666	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637 242,141	115,14' 5,320' 5,255' 5,77' 5,176' 4,946' 4,73' 3,845' 3,744' 3,63' 3,246' 5,870' 4,86' 3,596' 3,03' 7,62' 4,72' 3,364' 8,99'
Under \$10,000	(9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508 80,475	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690 2,669 6,933 3,447	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511 94,086	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719 2,666 7,070 3,478	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637 242,141 369,108	
Under \$10,000	(9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508 80,475 33,729	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690 2,669 6,933 3,447 2,091	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511 94,086 37,836	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719 2,666 7,070 3,478 2,133	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791 75,085 31,650	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824 3,964 2,544	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637 242,141 369,108 89,208	115,14' 5,320' 5,256' 5,77' 5,176' 4,946' 4,73' 3,844' 3,740' 3,63' 3,240' 5,870' 4,86' 3,590' 4,72' 3,366' 8,990' 4,056' 2,546'
Under \$10,000	(9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508 80,475 33,729	127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690 2,669 6,933 3,447	(11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511 94,086	127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719 2,666 7,070 3,478	(13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791 75,085	115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824 3,964	(15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637 242,141 369,108 89,208 35,492	115,141 5,326 5,256 5,772 5,175 4,945 4,731 3,845 3,744 3,632 3,246 5,876 4,865 3,596 3,033 7,622 4,72 3,364 8,997 4,054

Footnotes at end of table

# Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2003--Continued

[All figures are estimates based on samples-money amounts are in millions of dollars]

	В	usiness or professio	n net income less to	ss		Sales of ca	pital assets	
Size of	2003 Adjusted	Gross Income	1979 Incor	ne Concept	2003 Adjusted	Gross Income	1979 Incor	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	19,415,648	229,655	19,415,648	229,655	22,985,058	294,354	22,985,058	294,354
Under \$10,000	3,679,177	5,714	3,410,940	3,172	2,992,744	4,038	2,863,263	4,534
\$10,000 under \$20,000	3,033,650	22,462	2,955,225	19,347	2,156,118	318	2,097,824	260
\$20,000 under \$30,000	2,179,392	16,328	2,303,568	15,391	1,777,325	1,041	1,989,997	1,240
\$30,000 under \$40,000	1,775,019	14,658	1,825,249	13,792	1,689,877	1,102	1,838,517	1,663
\$40,000 under \$50,000	1,550,603	12,147	1,595,866	11,159	1,732,507	1,391	1,735,135	1,735
\$50,000 under \$60,000	1,349,006	12,019	1,351,214	12,590	1,584,031	2,196	1,550,413	2,935
\$60,000 under \$70,000	1,067,390	10,373	1,068,838	10,686	1,394,538	2,534	1,372,726	3,304
\$70,000 under \$80,000	955,715	11,073	952,105	9,424	1,459,073	3,411	1,295,887	2,679
\$80,000 under \$90,000	749,445	10,460	681,363	8,169	1,215,883	3,092	1,077,646	3,068
\$90,000 under \$100,000	548,995	8,031	558,276	7,861	957,178	3,474	916,024	3,487
\$100,000 under \$125,000	880,987	17,623	892,390	18,722	1,774,127	8,446	1,667,028	7,283
\$125,000 under \$150,000	475,489	12,631	509,530	13,057	1,100,061	8,445	1,157,760	8,410
\$150,000 under \$175,000	297,236	11,940	312,284	12,198	714,027	7,711	732,092	7,003
\$175,000 under \$200,000	193,821	8,405	214,889	8,829	481,726	6,204	518,550	6,219
\$200,000 under \$300,000	353,435	20,482	396,114	23,758	906,769	20,496	965,056	20,095
\$300,000 under \$400,000	130,348	10,552	152,059	12,379	379,118	15,101	428,536	14,189
\$400,000 under \$500,000	61,692	5,778	77,313	7,141	188,346	11,038	227,064	11,257
\$500,000 under \$1,000,000	90,054	10,456	108,888	12,510	311,514	32,172	360,023	32,244
\$1,000,000 under \$1,500,000	19,985	3,113	23,273	3,645	75,404	17,930	88,115	17,901
\$1,500,000 under \$2,000,000	8,020	1,263	8,876	1,484	31,862	11,760	35,659	11,906
\$2,000,000 under \$5,000,000	11,733	2,433	12,876	2,594	46,026	35,150	50,721	35,676
\$5,000,000 under \$10,000,000	2,818	953	2,860	968	10,803	23,075	10,983	23,078
\$10,000,000 and over	1,636	761	1,653	777	6,001	74,231	6,043	74,189
			rental net income le		<del></del>		ation net income les	
Size of	0000 4 414 4			na Concent	2002 Adjusted	I Gross Income	1070 Incor	ma Camanal
	2003 Adjusted	Gross Income	1979 Incor	ne concept				ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
income	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)
All returns, total	Number of returns (25) 9,563,619	Amount (26) 29,227	Number of returns (27) 9,563,619	(28) 29,227	Number of returns (29) 7,006,580	(30) 254,057	Number of returns (31) 7,006,580	Amount (32) 254,057
All returns, total	Number of returns (25) 9,563,619 1,002,314	Amount (26) 29,227 -1,343	Number of returns (27) 9,563,619 952,503	(28) 29,227 -1,401	Number of returns (29) 7,006,580 693,853	(30) 254,057 -33,373	Number of returns (31) 7,006,580 668,595	(32) 254,057 -33,438
Income  All returns, total  Under \$10,000 \$10,000 under \$20,000	Number of returns (25) 9,563,619 1,002,314 1,040,687	(26) 29,227 -1,343 845	Number of returns (27) 9,563,619 952,503 1,000,884	(28) 29,227 -1,401 670	Number of returns (29) 7,006,580 693,853 450,889	(30) 254,057 -33,373 26	Number of returns (31) 7,006,580 668,595 428,549	(32) 254,057 -33,438 -62
Income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890	(26) 29,227 -1,343 845 588	Number of returns (27) 9,563,619 952,503 1,000,884 999,082	(28) 29,227 -1,401 670 940	Number of returns (29) 7,006,580 693,853 450,889 477,372	Amount (30) 254,057 -33,373 26 742	Number of returns (31) 7,006,580 668,595 428,549 492,641	(32) 254,057 -33,438 -62 755
Income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354	(26) 29,227 -1,343 845 588 110	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452	(28) 29,227 -1,401 670 940 264	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755	(30) 254,057 -33,373 26 742 1,466	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864	(32) 254,057 -33,438 -62 755 1,252
Income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091	(26) 29,227 -1,343 845 588 110 -319	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608	(28) 29,227 -1,401 670 940 264 291	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196	(30) 254,057 -33,373 26 742 1,466 2,192	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087	Amount (32) 254,057 -33,438 -62 755 1,252 1,934
Income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870	(26) 29,227 -1,343 845 588 110 -319 60	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302	(28) 29,227 -1,401 670 940 264 291	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878	(30) 254,057 -33,373 26 742 1,466 2,192 3,335	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315	Amount (32) 254,057 -33,438 -62 755 1,252 1,934 3,074
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414	Amount (26) 29,227 -1,343 845 588 110 -319 60 722	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057	(28) 29,227 -1,401 670 940 264 291 4 695	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499	(30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078	Amount (32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797	Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508	28) 29,227 -1,401 670 940 264 291 4 695 87	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628	(30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857	Amount (32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467	28) 29,227 -1,401 670 940 264 291 4 695 87 657	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348	Amount (32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549	28) 29,227 -1,401 670 940 264 291 4 695 87 657	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629	Amount (32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725  2,171	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346	28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459	Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873	Amount (32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725  2,171  1,399	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414	Amount  (28)  29,227  -1,401  670  940  264  291  4  695  87  657  920  1,443  1,987	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674	Amount  (32)  254,057 -33,438 -62 -755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725  2,171  1,399  1,903	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586	Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733	Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049	Amount (32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725  2,171  1,399  1,903  1,345	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476	Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206	Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946	Amount (32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825 7,440
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725  2,171  1,399  1,903  1,345  4,606	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595	Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912	Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222	Amount (32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825 7,440 25,727
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725  2,171  1,399  1,903  1,345  4,606  2,520	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427	Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698	Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273	Amount (32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825 7,440 25,727 22,439
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725  2,171  1,399  1,903  1,345  4,606  2,520  1,607	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638	Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699	Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591	Amount  (32)  254,057  -33,438  -62  755  1,252  1,934  3,074  3,236  2,906  3,324  2,806  9,572  8,572  7,825  7,440  25,727  22,439  16,755
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725  2,171  1,399  1,903  1,345  4,606  2,520  1,607  4,476	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225	Amount  (28)  29,227  -1,401  670  940  264  291  4  695  87  657  920  1,443  1,987  1,791  909  4,683  2,264  1,768  4,429	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172	Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605	Amount  (32)  254,057  -33,438  -62  755  1,252  1,934  3,074  3,236  2,906  3,324  2,806  9,572  8,572  7,825  7,440  25,727  22,439  16,755  48,698
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221 27,486	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725  2,171  1,399  1,903  1,345  4,606  2,520  1,607  4,476  1,808	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225 33,268	Amount  (28)  29,227  -1,401  670  940  264  291  4  695  87  657  920  1,443  1,987  1,791  909  4,683  2,264  1,768  4,429  1,862	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172 58,247	Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740 23,284	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605 63,444	Amount  (32)  254,057  -33,438  -62  755  1,252  1,934  3,074  3,236  2,906  3,324  2,806  9,572  8,572  7,825  7,440  25,727  22,439  16,755  48,698  24,035
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221 27,486 11,715	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725  2,171  1,399  1,903  1,345  4,606  2,520  1,607  4,476  1,808  929	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225 33,268 12,448	Amount  (28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768 4,429 1,862 941	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172 58,247 25,978	Amount  (30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740 23,284 15,057	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605 63,444 27,779	Amount  (32)  254,057  -33,438  -62  755  1,252  1,934  3,074  3,236  2,906  3,324  2,806  9,572  8,572  7,825  7,440  25,727  22,439  16,755  48,698  24,035  15,482
Income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221 27,486 11,715 18,096	Amount  (26)  29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520 1,607 4,476 1,808 929 2,107	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225 33,268 12,448 19,295	Amount  (28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768 4,429 1,862 941 2,120	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172 58,247 25,978 38,224	Amount  (30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740 23,284 15,057 35,145	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605 63,444 27,779 41,266	Amount  (32)  254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825 7,440 25,727 22,439 16,755 48,698 24,035 15,482 35,864
income  All returns, total	Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221 27,486 11,715	Amount  (26)  29,227  -1,343  845  588  110  -319  60  722  136  928  725  2,171  1,399  1,903  1,345  4,606  2,520  1,607  4,476  1,808  929	Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225 33,268 12,448	Amount  (28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768 4,429 1,862 941	Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172 58,247 25,978	Amount  (30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740 23,284 15,057	Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605 63,444 27,779	Amount  (32)  254,057  -33,438  -62  755  1,252  1,934  3,074  3,236  2,906  3,324  2,806  9,572  8,572  7,825  7,440  25,727  22,439  16,755  48,698  24,035  15,482

143

109

1,243

560

# Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2003--Continued

2,508

1,463

\$5,000,000 under \$10,000,000...

\$10,000,000 and over...

Footnotes at end of table

250

225

3,468

1,927

1,420

1,094

6,225

3,468

192

159

All figures are estimates based on sample	3-Honey amounts a	Nondeductible				Estate and trust ne	t income less less	
				- Consont	2002 Adjusted		1979 Incom	o Concost
Size of	2003 Adjusted		1979 Incom		2003 Adjusted			
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Il returns, total	1,390,661	17,722	1,390,661	17,722	532,533	12,415	532,533	12,415
Under \$10,000	126,912	2,715	151,682	6,627	62,622	-70	63,371	-82
\$10,000 under \$20,000	48,402	497	53,650	285	38,253	181	37,154	191
\$20,000 under \$30,000	70,584	474	77,067	300	45,731	237	56,227	256
\$30,000 under \$40,000	73,668	343	69,034	214	35,810	210	46,948	297
\$40,000 under \$50,000	54,804	251	63,284	228	37,951	271	37,434	254
\$50,000 under \$60,000	69,552	513	58,740	358	35,302	207	23,229	190
\$60,000 under \$70,000	44,957	375	47,505	322	18,686	207	22,533	267
\$70,000 under \$80,000	57,462	379	58,539	297	27,497	230	27,165	184
\$80,000 under \$90,000	55,870	281	37,798	267	30,992	227	18,770	80
\$90,000 under \$100,000	41,817	433	40,514	237	20,505	183	21,658	305
\$100,000 under \$125,000	96,940	799	103,256	611	40,863	718	38,524	641
\$125,000 under \$150,000	109,425	1,442	103,318	836	34,317	346	33,855	430
\$150,000 under \$175,000	105,352	810	101,302	794	15,901	437	13,538	374
\$175,000 under \$200,000	90,047	724	76,872	651	10,986	289	10,860	309
\$200,000 under \$300,000	150,361	1,902	142,811	1,287	26,762	954	27,825	820
	65,960	941	68,159	733	15,208	608	15,499	661
\$300,000 under \$400,000		638	35,598	404	6,527	235	6,842	239
\$400,000 under \$500,000	36,236		63,803	983	15,421	1,715	16,911	1,743
\$500,000 under \$1,000,000	56,246	1,194		432	4,804	702	5,395	740
\$1,000,000 under \$1,500,000	14,378	477	15,338			423	2,387	436
\$1,500,000 under \$2,000,000	6,665	295	6,759	225	2,147	1,481	4,227	1,443
\$2,000,000 under \$5,000,000	10,499	843	11,138	598	4,069	890		899
\$5,000,000 under \$10,000,000	2,799	477	2,794 1,701	323 707	1,217 963	1,734	1,219 962	1,740
\$10,000,000 and over	1,725	919			903		y adjustments	1,740
		nnuities in AGI	Pensions ar		0000 Adiustos	I Gross Income	1979 Incom	no Concont
Size of		Gross Income		ne Concept			Number of	Amount
income	Number of	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount
	returns	(42)	(43)	(44)	(45)	(46)	(47)	(48)
	(41)	(42)	(43)					
All returns, total	26,403,205	461,267	28,568,799	686,369	30,382,069	87,576	16,138,939	73,17
Under \$10,000	2,667,611	13,733	2,528,340	14,016	3,904,160	4,735	316,491	2,4
\$10,000 under \$20,000	4,816,499	46,778	4,806,823	47,302	3,964,781	5,700	804,914	4,1
\$20,000 under \$30,000	3,452,109	44,925	4,113,173	57,747	3,454,250	6,031	1,444,259	7,1
\$30,000 under \$40,000	2,833,054	44,788	3,373,648	59,436	3,094,410	5,946	1,749,679	7,40
\$40,000 under \$50,000	2,512,012	43,952	2,635,411	50,945	2,868,710	5,973	1,776,119	7,5
\$50,000 under \$60,000	2,129,015	40,439	2,160,124	46,258	2,450,786	5,344	1,700,367	6,0
\$60,000 under \$70,000	1,640,440	35,879	1,579,850	37,125	1,862,265	4,364	1,550,065	5,6
\$70,000 under \$80,000	1,450,210	34,964	1,393,532	35,141	1,649,762	4,449	1,475,091	5,4
\$80,000 under \$90,000	1,170,894	28,873	1,122,127	27,646	1,442,754	4,317	1,117,828	4,4
\$90,000 under \$100,000	819,328	22,223	852,166	23,733	1,155,206	3,659	886,026	3,2
\$100,000 under \$125,000	1,189,644	34,185	1,340,926	44,851	1,928,719	7,660	1,396,326	5,6
\$125,000 under \$150,000	599,709	21,955	767,838	31,726	807,674	4,491	695,387	3,4
\$150,000 under \$175,000		12,248	476,627	26,641	424,520	3,450	369,442	2,1
\$175,000 under \$200,000	1	9,246	333,537	19,840	282,236	2,707	245,230	1,5
\$200,000 under \$300,000	1	13,608	511,152	43,067	498,919	6,879	345,594	2,6
\$300,000 under \$400,000	110,506	4,651	223,177	27,788	218,905	3,725	115,376	1,2
\$400,000 under \$500,000		2,206	111,648	18,060	105,161	1,945	52,844	6
		3,894	163,648	38,073	173,775	3,673	74,654	1,2
\$500,000 under \$1,000,000 \$1,000,000 under \$1,500,000		1,037	37,561	16,094	42,004	1,054	11,414	3
	17,138	1,037	37,301	10,004	72,007	1,001		
		500	12 526	6 354	17 709	454	4 080	1:
\$1,500,000 under \$2,000,000	7,392	500	13,526	6,354	17,798	454 668	4,080 5,949	1:
		500 709	13,526 18,569 3,468	6,354 12,010	17,798 25,582 6,225	454 668 192	4,080 5,949 1,243	1: 3:

# Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2003--Continued

[All figures are estimates based on samples--money amounts are in millions of dollars]

		Total itemize	d deductions			Taxable	income	
Size of	2003 Adjusted	Gross Income	1979 Incor	ne Concept	2003 Adjusted	Gross Income	1979 Incor	ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	43,949,591	901,865	43,921,885	855,446	101,392,812	4,200,218	101,392,812	4,200,218
Under \$10,000	988,786	14,284	1,047,740	14,015	5,692,486	9,165	5,662,760	10,119
\$10,000 under \$20,000	2,366,752	29,929	2,457,017	28,204	16,126,280	91,290	16,035,308	91,560
\$20,000 under \$30,000	3,458,904	44,766	3,889,758	46,817	17,248,402	204,906	17,950,607	217,831
\$30,000 under \$40,000	4,449,065	58,796	4,584,673	56,861	13,724,586	273,848	14,110,368	292,589
\$40,000 under \$50,000	4,501,574	63,813	4,464,356	59,186	10,356,679	286,911	10,257,798	297,135
\$50,000 under \$60,000	4,356,717	68,079	4,172,995	61,900	8,158,782	291,115	7,902,314	290,188
\$60,000 under \$70,000	3,997,826	66,131	3,823,788	60,196	6,352,529	276,324	6,086,364	269,260
\$70,000 under \$80,000	3,814,314	66,822	3,637,045	61,090	5,258,082	271,567	4,990,477	259,168
\$80,000 under \$90,000	3,171,893	60,153	2,875,075	51,565	4,097,575	243,917	3,730,965	223,130
\$90,000 under \$100,000	2,456,189	50,227	2,328,451	45,188	2,979,967	201,832	2,855,438	192,703
\$100,000 under \$125,000	3,977,567	91,581	3,816,719	83,161	4,484,629	363,671	4,356,512	345,824
\$125,000 under \$150,000	2,090,169	55,639	2,156,470	54,135	2,299,165	237,018	2,371,861	236,366
\$150,000 under \$175,000	1,194,945	36,107	1,217,284	34,599	1,283,322	159,062	1,344,974	156,746
\$175,000 under \$200,000	753,743	25,490	785,736	24,695	797,249	116,121	849,937	115,436
\$200,000 under \$300,000	1,205,426	47,836	1,308,969	47,871	1,282,928	251,533	1,410,531	252,865
\$300,000 under \$400,000	457,729	23,146	516,836	23,784	486,571	143,455	568,080	146,989
\$400,000 under \$500,000	213,446	13,334	259,738	14,405	227,148	87,863	278,847	94,281
\$500,000 under \$1,000,000	329,147	28,295	391,133	29,809	355,526	212,836	424,350	222,684
\$1,000,000 under \$1,500,000	73,232	10,506	87,554	10,770	81,525	88,369	97,131	91,740
\$1,500,000 under \$2,000,000	30,700	6,008	34,485	6,193	33,949	52,504	37,774	53,582
\$2,000,000 under \$5,000,000	44,803	14,087	49,216	14,261	48,175	128,219	52,948	130,850
\$5,000,000 under \$10,000,000	10,709	7,806	10,858	7,843	11,151	68,514	11,325	68,826
\$10,000,000 and over	5,955	19,030	5,988	18,897	6,105	140,180	6,146	140,347

		Total ta	x credits			Total in	come tax	
Size of	2003 Adjusted	Gross Income	1979 Incom	ne Concept	2003 Adjusted	Gross Income	1979 Incor	me Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	41,091,029	41,996	41,091,029	41,996	88,921,904	748,017	88,921,904	748,017
Under \$10,000	1,065,701	91	1,043,408	103	4,956,686	932	4,943,645	1,107
\$10,000 under \$20,000	5,419,481	1,625	5,365,521	1,621	12,347,028	8,155	12,311,462	8,206
\$20,000 under \$30,000	7,778,264	5,265	7,909,851	5,318	12,187,319	19,310	12,878,463	20,824
\$30,000 under \$40,000	5,509,367	5,003	5,575,276	5,066	11,856,081	29,738	12,206,944	32,520
\$40,000 under \$50,000	4,643,842	4,932	4,559,722	4,834	9,668,366	34,635	9,602,036	36,343
\$50,000 under \$60,000	3,350,620	4,031	3,383,685	3,992	7,963,729	38,107	7,695,815	38,098
\$60,000 under \$70,000	2,924,490	3,670	2,875,650	3,591	6,270,036	37,134	5,998,978	36,352
\$70,000 under \$80,000	2,516,662	3,206	2,477,941	3,187	5,227,837	37,081	4,954,501	35,694
\$80,000 under \$90,000	2,092,625	2,754	1,938,781	2,563	4,075,665	35,004	3,708,443	32,257
\$90,000 under \$100,000	1,473,659	1,728	1,399,318	1,640	2,973,777	31,183	2,845,170	29,848
\$100,000 under \$125,000	2,045,535	2,372	2,030,323	2,288	4,482,868	61,653	4,342,463	58,565
\$125,000 under \$150,000	768,231	674	835,891	714	2,296,864	44,732	2,364,004	44,165
\$150,000 under \$175,000	352,027	377	399,384	370	1,283,855	31,961	1,343,121	31,278
\$175,000 under \$200,000	219,991	168	246,856	240	798,176	24,996	848,382	24,397
\$200,000 under \$300,000	397,842	790	442,960	813	1,282,929	59,183	1,407,925	58,531
\$300,000 under \$400,000	169,320	564	194,033	538	486,553	37,474	564,874	37,681
\$400,000 under \$500,000	91,586	346	109,109	518	227,304	24,054	278,779	25,261
\$500,000 under \$1,000,000	165,001	1,131	185,334	1,248	355,750	60,181	422,426	62,379
\$1,000,000 under \$1,500,000	44,901	533	50,757	579	81,588	25,551	97,152	26,419
\$1,500,000 under \$2,000,000	19,386	335	21,771	335	33,984	15,316	36,826	15,608
\$2,000,000 under \$5,000,000	30,289	896	33,117	929	48,235	36,905	53,002	37,594
\$5,000,000 under \$10,000,000	7,681	486	7,777	489	11,160	19,314	11,339	19,429
\$10,000,000 and over	4,528	1,019	4,564	1,022	6,114	35,417	6,152	35,462

<sup>&</sup>lt;sup>1</sup> Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding.

that would be consistent over several years, and would allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from Individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation excess of straight-line in depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

# Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 2003 using AGI and the 1979 Income Concept, classified by size of 2003 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of gains, much of the difference capital disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 2003, 1979

Concept income was 2.2 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$225.1 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

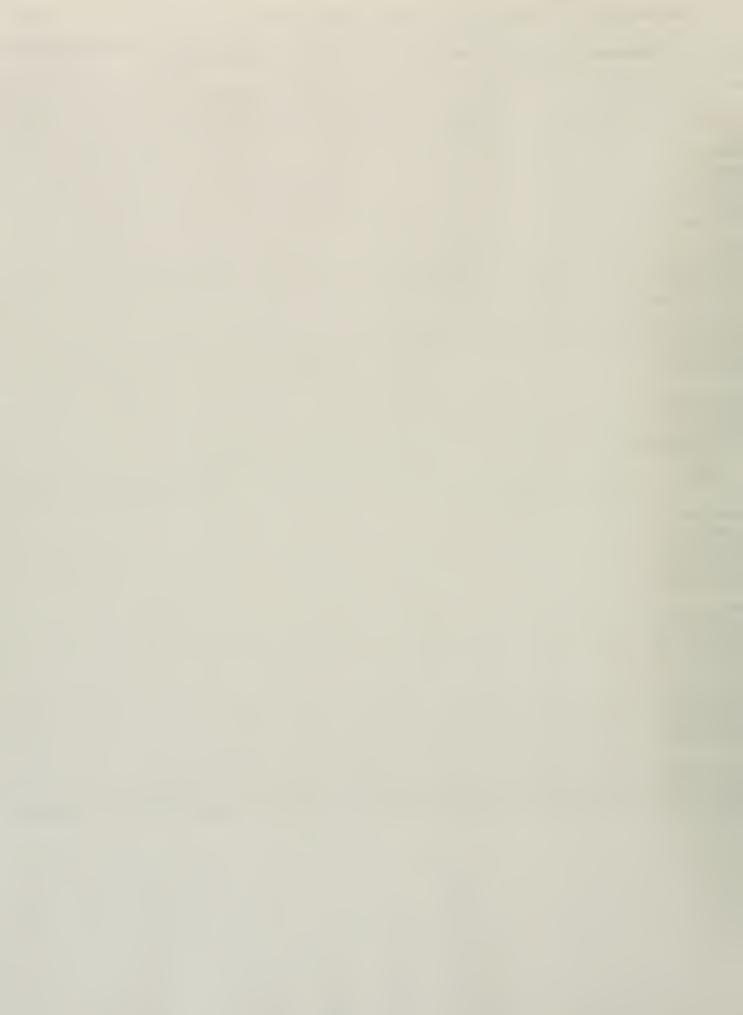
Income for all returns, using the 1979 Income Concept, increased 2.7 percent for 2003; income for the \$200,000 and above group increased 6.6 percent, after decreasing 8.5 percent for 2002. Total income tax for all returns decreased 6.1 percent; and total income tax reported for the \$200,000 and above income group decreased 3.2 percent for 2003, following a decrease of 11.5 percent for 2002.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2003 are shown in Figure 4.

For the population as a whole, average tax rates for 2003 (based on the 1979 Income Concept) were 1.1 percentage points lower than those for 2002. Between 1986 and 2003, the average tax rates declined in all income categories below \$1,000,000. The \$1,000,000 or more income category showed an increase in average tax rates between 1986 and 2003 of 1.9 percentage points. Although the average tax rate for 2003 was calculated using a lower maximum marginal tax rate of 35.0 percent for 2003 compared to 50 percent for 1986, it was calculated on income that included all capital gains (long-term gains could be partially excluded from income for 1986). However, average tax rate declined in the category for 2003 by 3.3 percentage points.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2003

Size of			-			Tota	l income	tax as a	percent	age of a	djusted c	ross inc	ome					
2003 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	(1)	(2)	(3)	(4)	(3)	(0)	(1)	(0)	(3)	(10)	(11)	(14)	(13)	(14)	(13)	(10)	(17)	(10)
All returns, total	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7	14.6	15.0	15.4	14.4	13.2	12.1
Under \$10,000	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0	3.1	3.2	2.9	3.0	3.3	2.4	2.3	2.1
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1	3.4	2.6	2.4
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5	5.9	4.7	4.2
\$30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6	8.5	8.0	6.7	6.1
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8	9.4	8.1	7.4
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6	10.6	10.2	9.2	8.5
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11.4	11.2	11.2	10.8	9.6	9.0
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4	12.1	11.6	10.6	9.4
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5	13.5	12.9	11.6	10.1
	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7	11.0
\$90,000 under \$100,000	20.0	10.0	17.4	17.3	10.0	10.0	15.5	15.7	13.5	13.0	10.4	15.2	14.0	14.5	14,4	13.7	12.7	11.0
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8	15.2	14.2	12.4
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7	17.7	17.6	17.4	16.8	16.0	14.2
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6	18.2	17.3	15.4
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0	19.9	19.1	18.4	16.8
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9	22.4	22.4	22.4	21.6	21.0	19.2
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4	25.0	24.7	24.2	22.4
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7	23.8
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4	28.3	28.1	27.9	24.9
	40.2		25.0	24.0	24.0	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	27.7	28.3	28.5	24.8
\$1,000,000 or more	40.2	28.6	25.0	44.4	24.1	20.2	20.0	31.4	31,1	31,4	30.0	20.0	21.5	21.5	21.1	20.5	20.5	24.0
						<del></del>			<del></del>								•	
Size of						Tota	el incom	e tax as a	a percen	tage of 1	979 Inco	me Con	cept					
Size of 2003 Income	1986	1987	1988	1989	1990	Tota	1992	1993	percen	tage of 1 1995	979 Inco	me Con	cept 1998	1999	2000	2001	2002	2003
	1986 (19)	1987	1988	1989	1990	1								1999	2000	2001	2002	2003
2003 Income	(19)	(20)	(21)	(22)	(23)	1991	1992 (25)	1993	1994	1995	1996 (29)	1997	1998	(32)	(33)	(34)	(35)	(36)
All returns, total	(19) <b>13.</b> 3	(20) 13.1	(21) 13.3	(22)	(23) 13.0	1991 (24) 12.7	1992 (25) 12.8	1993 (26) 13.3	1994 (27) 13.5	1995 (28) 13.8	1996 (29) 14.3	1997 (30) <b>14.5</b>	1998 (31) 14.2	(32) 14.6	(33) 15.0	(34)	(35) 12.9	(36)
2003 Income  All returns, total  Under \$10,000	(19) <b>13.</b> 3 4.9	(20) 13.1 4.2	(21) 13.3 4.4	(22) 13.2 4.3	(23) 13.0 4.3	1991 (24) 12.7 4.0	1992 (25) 12.8 3.5	1993 (26) 13.3 3.2	1994 (27) 13.5 3.2	1995 (28) 13.8 3.1	1996 (29) 14.3 3.2	1997 (30) 14.5 3.4	1998 (31) 14.2 3.1	(32) 14.6 3.2	(33) 15.0 3.6	(34) 14.1 2.9	(35) 12.9 3.0	(36) 11.8 2.8
2003 Income  All returns, total  Under \$10,000 \$10,000 under \$20,000	(19) 13.3 4.9 7.6	(20) 13.1 4.2 6.7	(21) 13.3 4.4 6.5	(22) 13.2 4.3 6.4	(23) 13.0 4.3 6.1	1991 (24) 12.7 4.0 5.5	1992 (25) 12.8 3.5 5.1	1993 (26) 13.3 3.2 4.8	1994 (27) 13.5 3.2 4.8	1995 (28) 13.8 3.1 4.7	1996 (29) 14.3 3.2 4.6	1997 (30) 14.5 3.4 4.4	1998 (31) 14.2 3.1 4.2	(32) 14.6 3.2 4.1	(33) 15.0 3.6 4.0	(34) 14.1 2.9 3.4	(35) 12.9 3.0 2.6	(36) 11.8 2.8 2.4
All returns, total	(19) 13.3 4.9 7.6 10.0	(20) 13.1 4.2 6.7 9.3	(21) 13.3 4.4 6.5 9.3	(22) 13.2 4.3 6.4 9.3	(23) 13.0 4.3 6.1 9.1	1991 (24) 12.7 4.0 5.5 8.7	1992 (25) 12.8 3.5 5.1 8.3	1993 (26) 13.3 3.2 4.8 8.2	1994 (27) 13.5 3.2 4.8 8.1	1995 (28) 13.8 3.1 4.7 7.9	1996 (29) 14.3 3.2 4.6 7.8	1997 (30) 14.5 3.4 4.4 7.6	1998 (31) 14.2 3.1 4.2 6.9	(32) 14.6 3.2 4.1 6.8	(33) 15.0 3.6 4.0 6.6	(34) 14.1 2.9 3.4 6.1	(35) 12.9 3.0 2.6 4.8	(36) 11.8 2.8 2.4 4.4
All returns, total	(19) 13.3 4.9 7.6 10.0 11.6	(20) 13.1 4.2 6.7 9.3 10.7	(21) 13.3 4.4 6.5 9.3 10.7	(22) 13.2 4.3 6.4 9.3 10.9	(23) 13.0 4.3 6.1 9.1 10.7	1991 (24) 12.7 4.0 5.5 8.7 10.5	1992 (25) 12.8 3.5 5.1 8.3 10.2	1993 (26) 13.3 3.2 4.8 8.2 10.2	1994 (27) 13.5 3.2 4.8 8.1 10.1	1995 (28) 13.8 3.1 4.7 7.9 10.1	1996 (29) 14.3 3.2 4.6 7.8 10.0	1997 (30) 14.5 3.4 4.4 7.6 9.8	1998 (31) 14.2 3.1 4.2 6.9 9.1	(32) 14.6 3.2 4.1 6.8 8.9	(33) 15.0 3.6 4.0 6.6 9.0	(34) 14.1 2.9 3.4 6.1 8.4	(35) 12.9 3.0 2.6 4.8 7.1	(36) 11.8 2.8 2.4 4.4 6.5
All returns, total	(19) 13.3 4.9 7.6 10.0	(20) 13.1 4.2 6.7 9.3	(21) 13.3 4.4 6.5 9.3	(22) 13.2 4.3 6.4 9.3	(23) 13.0 4.3 6.1 9.1	1991 (24) 12.7 4.0 5.5 8.7	1992 (25) 12.8 3.5 5.1 8.3	1993 (26) 13.3 3.2 4.8 8.2	1994 (27) 13.5 3.2 4.8 8.1	1995 (28) 13.8 3.1 4.7 7.9	1996 (29) 14.3 3.2 4.6 7.8	1997 (30) 14.5 3.4 4.4 7.6	1998 (31) 14.2 3.1 4.2 6.9	(32) 14.6 3.2 4.1 6.8	(33) 15.0 3.6 4.0 6.6	(34) 14.1 2.9 3.4 6.1	(35) 12.9 3.0 2.6 4.8	(36) 11.8 2.8 2.4 4.4
All returns, total	(19) 13.3 4.9 7.6 10.0 11.6	(20) 13.1 4.2 6.7 9.3 10.7	(21) 13.3 4.4 6.5 9.3 10.7	(22) 13.2 4.3 6.4 9.3 10.9	(23) 13.0 4.3 6.1 9.1 10.7	1991 (24) 12.7 4.0 5.5 8.7 10.5	1992 (25) 12.8 3.5 5.1 8.3 10.2	1993 (26) 13.3 3.2 4.8 8.2 10.2	1994 (27) 13.5 3.2 4.8 8.1 10.1	1995 (28) 13.8 3.1 4.7 7.9 10.1	1996 (29) 14.3 3.2 4.6 7.8 10.0	1997 (30) 14.5 3.4 4.4 7.6 9.8	1998 (31) 14.2 3.1 4.2 6.9 9.1	(32) 14.6 3.2 4.1 6.8 8.9	(33) 15.0 3.6 4.0 6.6 9.0	(34) 14.1 2.9 3.4 6.1 8.4	(35) 12.9 3.0 2.6 4.8 7.1	(36) 11.8 2.8 2.4 4.4 6.5
All returns, total	(19)  13.3 4.9 7.6 10.0 11.6 12.6	(20) 13.1 4.2 6.7 9.3 10.7 11.7	(21) 13.3 4.4 6.5 9.3 10.7 11.7	(22) 13.2 4.3 6.4 9.3 10.9 11.5	(23) 13.0 4.3 6.1 9.1 10.7 11.5	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3	(32) 14.6 3.2 4.1 6.8 8.9 10.1	(33) 15.0 3.6 4.0 6.6 9.0 10.2	(34) 14.1 2.9 3.4 6.1 8.4 9.9	(35) 12.9 3.0 2.6 4.8 7.1 8.5	(36) 11.8 2.8 2.4 4.4 6.5 7.8
2003 Income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	(19) 13.3 4.9 7.6 10.0 11.6 12.6	(20) 13.1 4.2 6.7 9.3 10.7 11.7	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5	(22) 13.2 4.3 6.4 9.3 10.9 11.5	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3	(32) 14.6 3.2 4.1 6.8 8.9 10.1	(33) 15.0 3.6 4.0 6.6 9.0 10.2	(34) 14.1 2.9 3.4 6.1 8.4 9.9	(35) 12.9 3.0 2.6 4.8 7.1 8.5	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8	(20) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6	(32) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4	(33) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3	(34) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8	(35) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8	(36)  11.8 2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5
2003 Income  All returns, total	(19)  13.3  4.9  7.6 10.0 11.6 12.6  13.8 14.9 15.8 16.7	(20) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1	(22)  13.2  4.3  6.4  9.3  10.9  11.5  12.9  14.2  15.2  16.2	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3	(32) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4	(33) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4	(34)  14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9	(35) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8	(36)  11.8 2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8	(20) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6	(32) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4	(33) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3	(34) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8	(35)  12.9  3.0  2.6  4.8  7.1  8.5  9.5  9.8  10.8  11.5	(36)  11.8 2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5
2003 Income  All returns, total	(19)  13.3  4.9  7.6 10.0 11.6 12.6  13.8 14.9 15.8 16.7	(20)  13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1	(22)  13.2  4.3  6.4  9.3  10.9  11.5  12.9  14.2  15.2  16.2	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2	(34)  14.1  2.9  3.4  6.1  8.4  9.9  10.6  11.1  11.8  12.9  13.6	(35)  12.9  3.0 2.6 4.8 7.1 8.5  9.5 9.8 10.8 11.5 12.7	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8	(20)  13.1  4.2 6.7  9.3 10.7 11.7  13.4 15.0 16.2 17.5 18.1	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2  15.4  16.6	(34)  14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6	(35)  12.9  3.0 2.6 4.8 7.1 8.5  9.5 9.8 10.8 11.5 12.7	(36)  11.8 2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1 11.0
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8	(20)  13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2	(34)  14.1  2.9  3.4  6.1  8.4  9.9  10.6  11.1  11.8  12.9  13.6	(35)  12.9  3.0 2.6 4.8 7.1 8.5  9.5 9.8 10.8 11.5 12.7	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0
2003 Income  All returns, total	(19)  13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8	(20)  13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8	(23) 13.0 4.3 6.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2  15.4  16.6	(34)  14.1  2.9  3.4  6.1  8.4  9.9  10.6  11.1  11.8  12.9  13.6  14.9  16.2	(35)  12.9  3.0 2.6 4.8 7.1 8.5  9.5 9.8 10.8 11.5 12.7	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6
2003 Income  All returns, total	(19)  13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3	(20)  13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0	(23) 13.0 4.3 6.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2  15.4  16.6  17.5	(34)  14.1  2.9  3.4  6.1  8.4  9.9  10.6  11.1  11.8  12.9  13.6  14.9  16.2  17.0	(35)  12.9  3.0 2.6 4.8 7.1 8.5  9.5 9.8 10.8 11.5 12.7  13.8 15.2 15.9	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6  14.3
2003 Income  All returns, total	(19)  13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6	(20)  13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7 21.5	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 15.3 16.3 17.7 18.0 19.1 21.4	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1 18.1 19.4	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5 18.4 19.9	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2  15.4  16.6  17.5  18.0  20.2	(34)  14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0 17.8 19.5	(35)  12.9  3.0  2.6  4.8  7.1  8.5  9.5  9.8  10.8  11.5  12.7  13.8  15.2  15.9  16.8  18.5	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6  14.3  15.3  17.1
2003 Income  All returns, total	(19)  13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6	(20)  13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7 21.5	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 15.3 16.3 17.7 18.0 19.1 21.4	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1 18.1 19.4	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5 18.4 19.9	(33)  15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6 17.5 18.0 20.2	(34)  14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0 17.8 19.5	(35)  12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8 18.5	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6  14.3  15.3  17.1  19.2
All returns, total	(19)  13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6 22.6 23.4	(20)  13.1  4.2 6.7  9.3 10.7 11.7  13.4 15.0 16.2 17.5 18.1  19.3 20.6 21.2 22.5 23.8  24.5 26.5	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3 22.6 23.2	(22)  13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7 21.5	(23)  13.0  4.3  6.1  9.1  10.7  11.5  12.5  13.8  14.6  15.5  16.1  16.9  18.0  19.1  20.0  21.4  21.5  22.3	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 17.2 17.8 19.0 20.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1 21.4	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1 18.1 19.4	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5 18.4 19.9 21.3 23.2	(33)  15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6 17.5 18.0 20.2 21.7 21.5	(34)  14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0 17.8 19.5 21.3 22.2	(35)  12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8 18.5 20.5 21.8	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6  14.3  15.3  17.1  19.2  20.2
2003 Income  All returns, total	(19)  13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6	(20)  13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7 21.5	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 15.3 16.3 17.7 18.0 19.1 21.4	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1 18.1 19.4	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5 18.4 19.9	(33)  15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6 17.5 18.0 20.2	(34)  14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0 17.8 19.5	(35)  12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8 18.5	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6  14.3  15.3  17.1  19.2



# Section 2

# Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

# **Domain of Study**

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2004.

All returns processed during 2004 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (131,291,334 returns) reported in Table C and the estimated total of all returns (130,423,626) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2003. While about 98 percent of the returns processed during Calendar Year 2004 were for Tax Year 2003, the remaining returns were mostly for prior years, and a

few for non-calendar years ending during 2004 and 2005. Returns for prior years were used in place of 2003 returns received and processed after December 31, 2004. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2004.

# Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

- 1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
- 2. High combined business and farm total receipts of \$50,000,000 or more.
- 3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- 4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic

Bonnye Walker, Valerie Testa, and Jana Scali designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

Product to represent a base year of 1991. (See footnote 1 for details.)

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.05 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2004 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

# **Data Capture and Cleaning**

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced.

Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2003, 0.04 percent of the sample returns were unavailable.

### Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

# Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CV's for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample,

then:

- 1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
- 2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds, X, is \$23.425 billion, and its related coefficient of variation, CV(X), is 0.85 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

SE (X) = X • CV(X)  
= 
$$(\$23.425 \times 10^{9})$$
 •  $(0.0085)$   
=  $\$0.199$  billion

The p percent confidence interval is calculated using the formula:

$$X \pm z \bullet SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$23.226 billion to \$23.624 billion, the 95 percent confidence interval is from \$23.027 billion to \$23.823 billion, and the 99 percent confidence interval is from \$22.828 billion to \$24.022 billion.

# **Table Presentation**

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the

left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

### **Footnote**

[1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 2002 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index found in the table titles "Quantity and Price Indexes for Gross Domestic Product" "released to the public on November 30, 2003 on the BEA web site (<a href="http://www.bea.doc.gov/">http://www.bea.doc.gov/</a>).

## References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
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Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2003

			Description of the sample strata	e sample strata						Population counts <sup>1</sup>	Sample
Grand total Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total Other Returns, total	or expanded incom (business or profess	e of \$200,000 and sion) total receipts o	over, with no incon of \$50,000,000 and	ne tax after credits :	and no additional	tax for tax preferer	nces, total			131,291,334 7,161 164 131,284,009	182,810 7,161 164 175,485
Otter records, total				Num	ber of Returns by	Number of Returns by type of form attached	ped				
		Form 1040, with Form 1116 or Form 2555	1040, m 1116 1 2555	Form 1040, with Schedule C but without Form 1116 or Form 2555	040, edule C orm 1116 2555	Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555	40, with but without Form 1116	Form 1040, with other Schedules and Forms and Forms and Forms and	40, with hedules ms and 1040EZ		
	Degree of	Population	Sample	Population	Sample	Population	Sample	Population	Sample		
Description of the sample strata	interest 2	counts	counts	counts	counts	counts	counts	counts	counts		
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)		
Total		3,035,704	34,231	19,345,282	40,848	1,451,910	4,555	107,451,113	95,851		
Indexed Negative Income 3	7	c a	281	£ 7.0	813	er o	66	1.053	1.053	2.240	2,240
\$ 10,000,000 of more \$5,000,000 upder \$10,000,000	₹ ₹	502	505	296	196	197	197	1,451	1,451	3,117	3,117
\$2,000,000 under \$5,000,000	₽	2,200	739	4,061	1,278	762	280	5,720	1,953	12,743	4,250
\$1,000,000 under \$2,000,000	All	4,617	797	9,320	1,512	1,903	304	11,619	1,820	27,459	4,403
\$500,000 under \$1,000,000	Alf	10,529	335	24,909	802	5,080	162	28,924	947	69,442	2,246
\$250,000 under \$500,000	∀	20,564	202	59,691	264	11,657	11	66,441	593	158,353	1,470
\$120,000 under \$250,000	All	36,417	147	125,678	602	20,273	96	149,302	658	331,670	1,503
\$60,000 under \$120,000	Ail	41,862	114	173,402	466	22,527	26	231,682	909	469,473	1,242
Under \$60,000	All	41,020	28	455,324	640	42,921	99	1,082,502	1,524	1,621,767	7,287
Indexed Positive Income	,							30 466 670	15 298	30.466.670	15 298
Under \$30,000	- 0	158 036	84	2.331.855	1.159	100.988	41	26,167,849	13,151	28,758,728	14,435
Under \$30.000	. ¥	144.301	134	4,007,738	4,229	150,619	158	5,427,135	2,698	9,729,793	10,219
\$30,000 under \$60,000	1-2	343,966	182	1,852,588	951	178,566	86	21,354,587	10,554	23,729,707	11,785
\$30,000 under \$60,000	34	295,889	319	3,517,419	3,652	256,044	289	5,629,829	6,074	9,699,181	10,334
\$60,000 under \$120,000	1-3	530,166	262	2,100,607	1,055	228,012	109	10,827,026	2,300	13,685,811	6,726
\$60,000 under \$120,000	4	344,250	331	2,427,361	2,474	184,010	148	2,540,774	2,546	5,496,395	5,499
\$120,000 under \$250,000	1-3	210,047	317	404,439	609	89,597	127	1,301,190	1,844	2,005,273	2,897
\$120,000 under \$250,000	4	370,869	1,024	1,220,586	3,515	78,186	222	1,420,912	4,077	3,090,553	8,838
\$250,000 under \$500,000	All	270,345	1,727	458,403	3,101	58,414	358	533,713	3,547	1,320,875	8,733
\$500,000 under \$1,000,000	₹	125,287	2,978	127,251	3,167	16,372	395	143,588	3,597	412,498	10,137
\$1,000,000 under \$2,000,000	ΙΨ	50,875	6,199	30,948	3,811	4,119	505	41,005	5,009	126,947	15,524
\$2,000,000 under \$5,000,000	₹	23,826	7,674	9,467	3,026	1,254	425	14,092	4,502	48,639	15,627
\$5,000,000 under \$10,000,000	₽:	6,173	6,173	1,701	1,701	223	223	2,005	7,005	5 913	5 913
\$10,000,000 or more	All	3,682	3,082	40/	104	93	Ce	toc'.	1001		

This population includes an estimated 867,708 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling <sup>2</sup> Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least

interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

<sup>3</sup> Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.2297 to represent a base year of 1991.

# **Section 3**

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Tony Hall and Lori Hentz were responsible for programming the Basic Tables. Table 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Puckett. Review of tables was performed by Michael Parisi.

# **Section 3**

# **Basic Tables**

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# Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars except as indicated)

			All returns				Tavahl	Taxable returns			
Size and accumulated size				Adjusted gross				Adjusted gross	d aross		
of adjusted gross income	Number	Percent		income less deficit		Number	Percent	income less deficit	ss deficit	,	
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total		
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)		
Size of Adjusted Gross Income											
Total	130,423,626	100.0	6,207,108,793	100.0	47,592	88,921,904	100.0	5,746,568,751	100.0		
No adjusted gross income	1,813,840	1.4	-80,477,587	(Z)	44,369	4,522	(2)	-5,094,991	×)		
\$1 under \$5,000	11,697,629	9.0	31,038,758	0.5	2,653	835,921	0.9	2,494,290	(Z)		
\$5,000 under \$10,000	12,503,410	9.6	93,177,706	<del>1.5</del>	7,452	4,116,242	4.6	31,995,563	9.0		
\$10,000 under \$15,000	12,002,003	9.2	149,440,301	2.4	12,451	6,042,925	6.8	75,393,048	1.3		
\$10,000 under \$20,000	11,293,968	8.7	720,503,762	3.2 3.6	17,459	6,304,104	6.0	110,625,567	1.9		
	0,001,101	2 0	201,000,102	9 0	624,23	0,090,0	n (	137,023,000	<b>5</b> '-7		
\$25,000 under \$30,000 \$30,000 under \$40,000	8,541,753	6.5	234,588,965	89. b	27,464	6,092,090	0,0	167,694,124	2.9		
\$40,000 under \$50,000	10,452,445	8.0	467,518,979	2,7	44,728	9.668.366	6.01	432,975,517	7.5		
\$50,000 under \$75,000	17,372,492	13.3	1,065,749,827	17.2	61,347	17,024,921	19.1	1,045,511,568	18.2		
\$75,000 under \$100,000	9,542,599	7.3	820,884,076	13.2	86,023	9,486,123	10.7	816,206,695	14.2		
\$100,000 under \$200,000	8,878,643	6.8	1,170,179,856	18.9	131,797	8,861,764	10.0	1,167,988,946	20.3		
\$200,000 under \$500,000	1,999,016	1.5	576,309,296	9.3	288,296	1,996,787	2.2	575,673,389	10.0		
\$500,000 under \$1,000,000	356,140	0.3	241,211,330	3.9	677,294	355,750	0.4	240,943,755	4.2		
\$1,000,000 under \$1,500,000	81,695	0.1	98,875,460	1.6	1,210,300	81,588	0.1	98,744,564	1.7		
\$1,500,000 under \$2,000,000	34,017	(Z)	58,497,902	6.0	1,719,667	33,984	(Z)	58,440,100	1.0		
\$2,000,000 under \$5,000,000	48,278	(2)	142,219,690	2.3	2,945,849	48,235	0.1	142,091,816	2.5		
\$5,000,000 under \$10,000,000	11,168	(Z)	76,311,438	1.2	6,833,044	11,160	(Z)	76,253,821	£. 6		
	0316	(=)	21,22,120	2.2	Ta	Taxable returns—continued	Ш	0.26,404,001	5.0		
		Taxable income		Inc	Income tax after credits	its			Total income tax	×e	
Size and accumulated size	Number of	Amount	Percentage of	Number of	Amount	Percentage of	Amount		Percentage of		Average
of adjusted gross income	returns		total	retums		letot		Total	Taxable	Adjusted gross	income tax
									income	income less deficit	(dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income Totat	88,899,370	4,115,059,975	100.0	88,921,898	748,010,125	100.0	748.017.488	100.0	18.2	13.0	8.412
No adjusted gross income	1	1	1	4,518	78,488	(Z)	78,578	(Z)	8	8	17,377
\$1 under \$5 000	833 808	640.224	(2)	825.021	72 050	(2)	72.050	(2)		C	0.7
\$5,000 under \$10,000.	4,115,045	7,956,944	0.2	4,116,242	780,450	0.1	780,450	0.1	9.8	0.8	190
\$10,000 under \$15,000	6,042,417	28,261,843	0.7	6,042,925	2,750,658	0.4	2,750,658	0.4	9.7	1.8	455
\$15,000 under \$20,000	6,302,026	50,371,975	1.2	6,304,104	5,404,734	0.7	5,404,734	0.7	10.7	2.7	857
\$20,000 under \$23,000	0,094,991	7 2,4 10,263	Σ	877'060'0	8,274,086	<u>-</u>	8,274,086	<u>-</u>	47.4	0.0	1,35/
\$25,000 under \$30,000	6,092,049	97,429,358	2.4	6,092,090	11,036,040	t. 4	11,036,040	£. 6	11.3	9.9	1,812
\$40,000 under \$50,000	9.665,520	276,796,514	6.7	9.668.366	34.634.209	0.4	34.635.213	0.4 0.6	12.5	8.0	3.582
\$50,000 under \$75,000	17,022,619	702,291,485	17.1	17,024,921	94,256,193	12.6	94,256,193	12.6	13.4	9.0	5,536
\$75,000 under \$100,000	9,484,573	575,890,228	14.0	9,486,123	84,253,116	11.3	84,253,116	11.3	14.6	10.3	8,882
\$100,000 under \$200,000	8,858,018	875,512,626	21,3	8,861,764	163,342,405	21.8	163,342,407	21.8	18.7	14.0	18,432
\$200,000 under \$500,000	1,995,958	482,717,655	11.7	1,996,787	120,710,917	16.1	120,711,552	16.1	25.0	21.0	60,453
\$1,000,000 under \$1,500,000.	81,491	88,335,720	2.1	81.587	25.550.669	3 0.0	25.551.466	3, 6, 0, 4	28.9	25.9	313 177
\$1,500,000 under \$2,000,000	33,938	52,488,902	1,3	33,984	15,315,946	2.0	15,316,006	2.0	29.2	26.2	450,683
\$2,000,000 under \$5,000,000	48,164	128,190,317	3.1	48,235	36,900,818	6.4	36,905,426	4.9	28.8	26.0	765,117
\$5,000,000 under \$10,000,000	11,150	68,499,870	1,7	11,160	19,313,626	2.6	19,313,636	2.6	28.2	25.3	1,730,613
\$10,000,000 or more	6,104	140,179,919	3.4	6,114	35,416,375	4.7	35,416,509	4.7	25.3	22.4	5,792,690

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars except as indicated)

		Ariellins	Adjusted gross				Adjusted gross	1 gross		
Number Percent		.a	income less deficit		Number	Percent	income less deficit	ss deficit		
of retums of total		Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total		
(21) (22)	Ш	(23)	(24)	(25)	(26)	(27)	(28)	(58)		
1,813,840 1.4	<u>~</u>	-80,477,587	(X)	-44,369	4,522	(Z)	-5,094,991	(x)		
9.0	, r	31,038,757	0.5	2,653	835,922	6.0	2,494,291	(Z)		
36,203,041 27.8 27.3	273	273,656,763	0.4	7,559	10,995,089	12.4	109,882,901	0. 0.		
36.4	470	470,835,060	7.5	9,913 12,059	17,299,192	19.5 26.3	220,508,468 357,538,276	3.8		
50.5	925,9	925,927,786	14.7	14,057	29,486,511	33.2	525,232,400	9.1		
79,827,169 61.2 1,410,7	1,410,7	1,410,702,413	22.4	17,672	41,342,591	46.5	938,378,653	16.3 23.8		
82.5	2,943,9	71,220	46.8	27,347	68,035,878	76.5	2,416,865,737	42.0		
89.9	3,764.85	5,296	59.9	32,125	11,522,001	87.2	3,233,072,432	2.00.		
126,073,347 96.7 4,935,035,152 128,072,362 98.2 5,511,344,448	5,511,34	5,152	78.5 87.7	39,144 43,033	86,383,765 88,380,552	97.1 99.4	4,401,061,378	76.5 86.5		
	5,752,555	877,	91.5	44,792	88,736,302	8.66	5,217,678,522	90,7		
128,510,198 98.5 5,501,431,238 128,544,214 98.6 5,909,929,140	5,909,926	3,140	94.0	45,976	88,851,873	6.99	5,374,863,185	93.4		
98.6	6,052,148,	830	96.3	47,065	88,900,108	100.0	5,516,955,001	95.9		
128,603,660 98.6 6,128,460,268 128,609,786 98.6 6,287,586,380	6,128,460,	380	97.5	48,889	88,911,268 88,917,382	100.0	5,593,208,822 5,751,663,742	100.0		
130,423,626 100.0 6,207,108,793	6,207,108,	793	98.7	47,592	88,921,904	100.0	5,746,568,751	99.9		
					Taxable returns-continued	inued				
Taxable income		1	1	Income tax after credits	its			Total income tax	X	
of Amount Perc	Percentage	jo	Number of	Amount	Percentage of	Amount		Percentage of		Average
returns total	total		retums		total		lotal	income	Adjusted gross income less deficit	(dollars)
(30) (31) (32)	(32)		(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
1			4,518	78,488	(Z)	78,578	(Z)	(X)	(x)	17,377
833,898 610,224 (Z)	(Z)		835,922	72,958	(Z)	72,958	(Z)	12.0	2.9	87 172
36,829,010	0.9		10,995,089	3,604,066	0.5	3,604,066	0.5	9.8	3.3	328 521
159,611,248	3.9		23,394,420	17,282,886	2.3	17,282,886	2.3	10.8	4.8	739
	6.2		29,486,511	28,318,926	3.8	28,318,926	3.8	11.0	4.0.	960
41,336,448 511,395,034 12.4 51,001,967 788,191,548 19,2	19,2		51,010,957	92,690,953	12.4	92,691,957	12.4	11.8	6.8	1,817
1,490,483,033	36.2	0.0	68,035,878 77,522,001	186,947,146 271,200,262	25.0 36.3	186,948,150 271,201,266	25.0	12.5	7.7 8.4	2,748 3,498
	71.5		86,383,765	434,542,667	58.1	434,543,673	58.1	14.8	6.6	5,030
3,424,603,541	83.2		88,380,552	555,253,584	74.2	555,255,225	74.2	16.2	11.2	6,283
88,718,525 3,637,365,248 88.4 88.4 88 800 016 3 2 2 5 700 968 90 5	88.4		88,736,301	640 984 873	82.3	615,435,868	82.3	16.9	11.8	6,936 7,217
3,778,189,870	91.8		88,851,871	656,300,819	87.7	656,303,340	87.7	17.4	12.2	7,386
3,906,380,187	94.0	_	88,900,106	693,201,636	92.7	693,208,766	92.7	17.7	12.6	7,798
88,893,266 3,974,880,056 96.6 88,899,370 4,115,059,975 100.0	96 01	96.6	88,911,266 88,917,380	712,515,262 747,931,637	95.3	712,522,401	95.3	17.9	12.7	8,014 8,412
4 115 059 975	100		88.921.898	748.010.125	100.0	748.017.488	100.0	18.2	13.0	8,412

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued (All figures are estimates based on semples-monely amounts are in thousands of dollars except as indicated)

		All returns				Taxable	Taxable returns	00000		
	Porcent	-	Adjusted gross Income less deficil		Number	Percent	Adjusted gross income less deficit	gross ss deficit		
	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total	ı	
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	1	
	(71)								•	
	(Z) (Z) 0.1	159,126,113 235,437,550 377,657,240	2.5 3.7 6.0	25,975,533 13,613,828 5,759,428	6,114 17,274 65,509	(Z) (Z) 0.1	158,454,920 234,708,741 376,800,557	2.8 4.1 6.6		
	0.1	436,155,142	6.9	4,379,595	99,492	0.1	435,240,657	7.6		
	0.1	535,030,602	8.5	2,951,356	181,080	0.2	533,985,221	9.3		
	1.9	1,352,551,228	21.5	533,248	2,533,617	2.8	1,350,602,364	23.5		
	8.8	2,522,731,084	40.1	221,000	11,395,381	12.8	2,518,591,311	43.8		
	16.1	3,343,615,161	53.2	159,541	37,906,425	23.5 42.6	4,380,309,573	76.2		
	37.4	4,876,883,967	77.6	99,972	47,574,791	53.5	4,813,285,090	83.7		
	48.1	5,361,658,594	85.3	85,459	59,430,871	8.99	5,226,431,343	6'06		
	54.7	5,596,247,559	89.0	78,509	65,522,962	73.7	5,394,125,467	93.8		
	62.2	5,816,751,321	92.5	71,712	71,618,190	80.5	5,531,155,275	96.2 98.1		
104,408,749	80.1	6,163,369,918	98.0	59,031	83,965,218	94.4	5,717,173,890	99.4		
116,912,158	89.6	6,256,547,624	99.5	53,515	88,081,460	99.1	5,749,169,452	100.0		
128,609,786	98.6	6,287,586,380	100,0	48,889	88,917,382	100,0	5,751,663,742	100.0		
130,423,626	100.0	6,207,108,793	98.7 *	47,592	88,921,904	100.0	5,746,568,751	1 6'66		
				Тэ	Taxable returns-continued	tinued		i.		
<u>-</u>	Taxable income			Income tax after credits	lits			l otal Income tax	Tax	Average
	Amount	Percentage of	Number of	Amount	Percentage or	ATTORING	Total	Tavable	Adjusted gross	income tax
		ioiai	retunis		5			lucome	Income less deficit	(dollars)
$\vdash$	(51)	(52)	(53)	(54)	(55)	(26)	(57)	(28)	(29)	(09)
	140,179,919	3.4	6,114	35,416,375	4.7	35,416,509	4.7	25.3	22.4	5,792,690
17,254 65,417	208,679,789 336,870,105	5.1	17,274 65,509	54,730,001 91,630,818	7.3	54,730,145 91,635,571	7.3	26.2 27.2	23.3	3,168,354
99,355	389,359,007	9.5	99,492	106,946,764	14.3	106,951,577	14.3	27.5	24.6	1,074,977
180,846	477,694,727	11.6	181,079	132,497,433	17.7	132,503,042	17.7 25.8	27.9	24.0	358.929
	1,173,174,089	28.5	2,533,615	313,388,970	41.9	313,395,237	41.9	26.7	23.2	123,695
	2,048,686.715	49.8	11,395,379	476,731,375	63.7	476,737,644	63.7	23.3	18.9	41,836
20,874,785	2,624,576,942	63.8	20,881,502	560,984,491	75.0	260,990,760	75.0	21.4	16.8	26,865
	3,326,868,427	80.8	37,906,423	655,240,684	87.6	655,246,953	87.6	19.7	15.0	17,286
.,	3,603,664,941	87.6	47,574,789	689,874,893	92.2	689,882,166	92.2	19.1	14.3	14,501
.,	3,858,019,369	93.8	59,430,869	719,612,711	96.2	719,619,984	96.2	18.7	13.8	12,109
(-)	3,955,448,727	96.1	65,522,960	730,648,751	97.7	730,656,024	97.7	18.5	13,5	11,151
_	4,027,858,990	97.9	71,618,188	738,922,837	98.8	744 224 844	98.8	18.3	13.2	9.552
77,908,011	4,078,230,965	1.60	83 965 216	747.078.230	6.66	747.085.503	6.66	18.2	13.1	8,898
	4,114,449,751	100.0	88,081,458	747,858,679	100.0	747,865,952	100,0	18.2	13.0	8,491
88,899,370	4,115,059,975	100.0	88,917,380	747,931,637	100.0	747,938,910	100.0	18.2	13.0	8,412
078,898,888	4,115,059,975	100.0	88,921,898	748,010,125	100.0	748,017,488	100.0	18.2	13.0	8,412

( Z ) Less than 0.05 percent.

\* Percentage less than 100 because of inclusion of negative AG.
NOTE: Detail may not add to totals because of rounding.

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

(All figures are estimates based on samples-money amounts are in thousands of dollars)

							All returns						
Size of adjusted		Adjusted		Total itemized deductions	deductions	Standard deduction	eduction	Taxable income	income	Income tax after credits	fter credits	Total income tax	me tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less deficit	amount	of returns	Amount	of	Amount	of	Amount	of returns	Amount	of retums	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
All returns, total	130.423.626	6,207,108,793	781,305,067	43,949,591	901,864,834	84,643,281	555,780,052	101,392,812	4,200,218,439	88,921,898	748,010,125	88,921,904	748,017,488
No adjusted gross income	1,813,840	-80,477,587	8,675,128	1	i	ı	1	1	ı	4,518	78,488	4,522	78,578
\$1 under \$5.000.	11,697,628	31,038,757	28,758,397	344,323	5,143,324	11,353,305	48,996,871	858,777	618,611	835,922	72,958	835,922	72,958
\$5,000 under \$10,000	12,503,409	93,177,705	49,242,400	644,463	9,140,858	11,858,947	68,385,150	4,833,709	8,546,531	4,116,242	780,450	4,116,242	780,450
\$10.000 under \$15.000	12,002,004	149,440,301	61,669,538	1,039,910	12,797,467	10,958,090	69,375,381	7,183,046	31,151,196	6,042,925	2,750,659	6,042,925	2,750,659
\$15,000 under \$20,000	11,293,967	197,178,297	63,729,281	1,326,842	17,131,242	9,964,186	66,145,326	8,943,234	60,138,378	6,304,103	5,404,733	6,304,103	5,404,733
\$20,000 under \$25,000	9,831,150	220,503,762	57,950,513	1,617,007	20,867,672	8,211,219	55,078,733	9,018,184	90,719,851	6,095,228	8,274,086	6,095,228	8,274,086
\$25,000 under \$30,000	8,541,753	234,588,965	52,839,113	1,841,897	23,898,093	6,696,937	46,038,509	8,230,217	114,185,800	6,092,090	11,036,040	6,092,090	11,036,040
\$30,000 under \$40,000	13,957,257	484,774,627	87,034,172	4,449,065	58,796,152	9,504,261	67,435,662	13,724,586	273,848,438	11,856,081	29,737,818	11,856,081	29,737,818
\$40,000 under \$50,000	10,452,444	467,518,979	71,829,706	4,501,574	63,813,263	5,950,870	46.061.274	10,356,679	286,911,458	9,668,366	34,634,209	9,668,366	34,635,213
\$50,000 under \$75,000	17,372,492	1.065,749,827	131,566,699	10,321,837	167,694,310	7,050,508	59,792,554	17,318,859	707,527,353	17,024,921	94,256,193	17,024,921	94,256,193
\$75,000 under \$100,000	9,542,599	820,884,076	81,405,117	7,475,102	143,717,935	2,067,496	18,925,109	9,528,077	577,227,012	9,486,123	84,253,116	9,486,123	84,253,116
\$100,000 under \$200,000	8,878,643	1,170,179,856	78,144,615	8,016,424	208,816,881	862,219	8,069,375	8,864,366	875,871,197	8,861,764	163,342,405	8,861,764	163,342,407
\$200,000 under \$500,000	1,999,016	576,309,296	8,460,389	1,876,601	84,315,913	122,413	1,095,870	1,996,647	482,851,392	1,996,787	120,710,917	1,996,787	120,711,552
\$500,000 under \$1,000,000	356,140	241,211,330	1	329,147	28,295,286	26,953	239,319	355,526	212,835,816	355,749	60,180,621	355,750	60,180,642
\$1,000,000 under \$1,500,000	81,695	98,875,460	ı	73,232	10,505,751	8,463	74,565	81,525	88,369,158	81,586	25,550,668	81,587	25,551,466
\$1,500,000 under \$2,000,000	34,016	58,497,902	1	30,700	6,008,211	3,316	29,944	33,949	52,503,976	33,984	15,315,946	33,984	15,316,006
\$2,000,000 under \$5,000,000	48,278	142,219,690	1	44,803	14,086,810	3,469	30,950	48,175	128,218,696	48,235	36,900,818	48,235	36,905,426
\$5,000,000 under \$10,000,000	11,168	76,311,438	1	10,709	7,805,751	458	3,991	11,151	68,513,593	11,160	19,313,626	11,160	19,313,636
\$10,000,000 or more.	6,126	159,126,112	1	5,955	19,029,915	171	1,467	6,105	140,179,982	6,114	35,416,375	6,114	35,416,509
Taxable returns, total	88,921,904	5,746,568,751	508,136,861	38,696,170	798,102,464	50,204,299	331,352,626	88,899,370	4,115,059,975	88,921,898	748,010,125	88,921,904	748,017,488
No adjusted gross income	4,522	-5,094,991	29,763	ı	ľ	ı	1	I	1	4,518	78,488	4,522	78,578
\$1 under \$5,000	835,922	2,494,291	6,281	7,908	16,568	828,014	1,879,918	833,898	610,224	835,922	72,958	835,922	72,958
\$5,000 under \$10,000	4,116,242	31,995,562	4,707,833	28,503	85,830	4,087,740	19,248,970	4,115,044	7,956,943	4,116,242	780,450	4,116,242	780,450
\$10,000 under \$15,000	6,042,925	75,393,049	16,244,874	381,950	2,733,779	5,556,971	28,173,814	6,042,418	28,261,844	6,042,925	2,750,659	6,042,925	2,750,659
\$15,000 under \$20,000	6,304,103	110,625,566	22,082,044	660,289	5,673,196	5,640,875	32,500,423	6,302,027	50,371,975	6,304,103	5,404,733	6,304,103	5,404,733
\$20,000 under \$25,000	6,095,228	137,029,808	23,712,745	975,975	9,672,750	5,116,329	31,245,290	6,094,991	72,410,263	6,095,228	8,274,086	6,095,228	8,274,086
\$25,000 under \$30,000	6,092,090	167,694,124	26,533,885	1,245,749	13,129,721	4,843,423	30,602,552	6,092,049	97,429,358	6,092,090	11,036,040	6,092,090	11,036,040
\$30,000 under \$40,000	11,856,081	413,146,253	60,567,820	3,595,189	41,871,409	8,256,960	56,354,779	11,856,021	254,354,428	11,856,081	29,737,818	11,856,081	29,737,818
\$40,000 under \$50,000	9,668,366	432,975,517	60,640,062	4,004,928	52,242,562	5,663,438	43,408,555	9,665,520	276,796,514	9,668,366	34,634,209	9,668,366	34,635,213
\$50,000 under \$75,000	17,024,921	1,045,511,568	126,598,462	10,004,710	157,143,955	7,020,063	890'505'68	17,022,619	702,291,485	17,024,921	94,256,193	17,024,921	94,256,193
\$75,000 under \$100,000	9,486,123	816,206,695	80,576,420	7,422,845	140,892,607	2,063,278	18,889,771	9,484,573	575,890,228	9,486,123	84,253,116	9,486,123	84,253,116
\$160,000 under \$200,000	8,861,764	1,167,988,946	77,984,171	7,999,659	206,601,329	862,105	8,068,475	8,858,018	875,512,626	8,861,764	163,342,405	8,861,764	163,342,407
\$200,000 under \$500,000	1,996,787	575,673,389	8,452,503	1,874,473	83,642,960	122,312	1,095,060	1,995,958	482,717,655	1,996,787	120,710,917	1,996,787	120,711,552
\$500,000 under \$1,000,000	355,750	240,943,755	1	328,786	28,029,019	26,924	239,099	355,390	212,761,707	355,749	60,180,621	355,750	60,180,642
\$1,000,000 or more	181,080	533,985,221	1	165,204	56,366,780	15,869	140,851	180,846	477,694,727	181,079	132,497,433	181,080	132,503,042
Nontaxable returns, total	41,501,722	460,540,042	273,168,205	5,253,421	103,762,370	34,438,982	224,427,426	12,493,442	85,158,463	1	ı	1	1
Footnotes at end of table													

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

	IL					Returns of n	Returns of married persons filing jointly	iling jointly					
Size of adjusted		Adjusted		Total itemize	Total itemized deductions	Standard deduction	deduction	Taxable income	income	Income tax after credits	after credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amonut	of	Amount	Jo	Amount	Jo	Amount	of	Amount	o	Amount
		deficit		returns		returns		returns		returns		retums	
	(14)	(15)	(16)	(17)	(18)	(13)	(20)	(21)	(22)	(23)	(24)	(25)	(56)
All returns, total	51,510,779	4,087,730,352	467,715,041	26,361,452	630,665,399	24,596,583	242,036,574	43,974,131	2,862,490,539	39,735,378	529,446,814	39,735,379	529,448,677
No adjusted gross income	552,744	-51,112,929	5,013,868	ı	-1	1	ı	1	ı	2,131	48,984	2,132	49,023
\$1 under \$5,000	784,512	2,192,520	6,159,242	97,983	1,974,709	686,529	6,882,579	ı	:	.23	*208	*23	*208
\$5,000 under \$10,000	1,399,420	10,688,953	11,739,223	142,415	2,809,885	1,257,005	12,535,251	1	1	•49	*1,044	*49	*1.044
\$10,000 under \$15,000	2,095,521	26,291,305	18,622,301	219,780	3,594,953	1,875,740	18,875,288	.3,977	*3,936	.3,990	*518	.3,990	*518
\$15,000 under \$20,000	2,575,454	45,201,863	22,148,343	359,729	5,920,692	2,215,725	22,300,221	1,022,610	1,797,103	831,053	147,453	831,053	147,453
\$20,000 under \$25,000	2,518,965	56,637,532	22,463,814	471,990	7,900,047	2,046,975	20,293,063	1,889,963	8,893,963	1,199,103	637,879	1,199,103	637,879
\$25,000 under \$30,000	2,582,876	70,886,697	24,498,691	500,170	8,283,267	2,082,706	20,375,022	2,350,397	18,998,555	1,245,080	1,126,896	1,245,080	1,126,896
\$30,000 under \$40,000	4,998,730	174,739,200	47,004,328	1,366,396	22,863,440	3,632,334	35,474,154	4,827,077	70,890,252	3,498,278	5,323,753	3,498,278	5,323,753
\$40,600 under \$50,600	5,044,550	226,607,745	47,948,105	1,891,780	30,847,723	3,152,770	30,647,353	4,980,243	117,713,852	4,375,033	10,790,799	4,375,033	10,790,799
\$50,606 under \$75,000	11,354,972	705,700,129	106,323,198	6,344,131	108,186,549	5,010,841	48,701,825	11,318,280	443,090,981	11,043,208	49,760,917	11,043,208	49,760,917
\$75,000 under \$100,000	7,787,369	671,279,493	74,097,264	6,032,588	116,977,359	1,754,782	17,201,029	7,777,997	463,174,863	7,737,447	62,134,478	7,737,447	62,134,478
\$100,000 under \$200,000	7,643,551	1,010,038,362	73,441,599	6,892,016	179,606,712	751,536	7,464,482	7,633,521	750,033,515	7,629,783	135,715,164	7,629,783	135,715,164
\$200,000 under \$500,000	1,717,983	496,223,803	8,255,066	1,622,377	72,581,870	92,606	952,378	1,716,593	414,661,287	1,716,464	102,935,356	1,716,464	102,935,986
\$566,600 under \$1,000,000	303,057	205,438,680	1	281,790	23,834,253	21,267	209,355	302,666	181,503,923	302,800	51,487,629	302,860	51,487,629
\$1,000,000 under \$1,500,000	68,027	82,418,457	I	61,324	8,540,368	6,703	65,351	67,915	73,867,286	096'29	21,527,036	67,960	21,527,795
\$1,500,000 under \$2,000,000	28,817	49,516,540	1	26,061	4,938,482	2,756	26,964	28,770	44,579,521	28,792	13,048,736	28,792	13,048,796
\$2,000,000 under \$5,000,006	40,209	118,241,204	1	37,377	11,602,232	2,831	27,569	40,128	106,689,940	40,177	30,947,934	40,177	30,948,163
\$5,000,000 under \$10,000,000	9,114	62,189,068	1	8,762	6,229,660	353	3,460	9,101	55,964,306	9,109	15,833,503	9,109	15,833,513
\$10,000,000 or more	4,908	124,551,730	1	4,783	13,973,195	125	1,230	4,894	110,627,253	4,899	27,978,527	4,899	27,978,661
Taxable returns, total	39,735,379	3,893,660,668	341,801,508	23,673,029	572,113,843	16,060,219	158,360,484	39,726,152	2,825,399,589	39,735,378	529,446,814	39,735,379	529,448,677
No adjusted gross income	2,132	-3,550,834	21,853	1	1	1	ı	ı	ī	2,131	48,984	2,132	49,023
\$1 under \$5,000	*23	*81	171.	*23	-2,200	1	1	I	1	*23	*208	*23	*208
\$5,000 under \$10,000	•49	*416	-561	.49	-2,616	1	1	1	1	*49	-1,044	*49	*1,644
\$10,000 under \$15,000	.3,990	*58,232	*23,577	.360	.4,689	*3,630	*27,997	*3,977	*3,936	.3,990	*518	.3,990	*518
\$15,000 under \$20,000	831,053	15,209,057	5,120,603	40,939	467,931	790,114	8,080,854	828,979	1,541,592	831,053	147,453	831,053	147,453
\$20,000 under \$25,000	1,199,103	27,040,660	7,495,237	162,509	2,117,159	1,036,594	10,742,234	1,198,875	6,696,845	1,199,103	637,879	1,199,103	637,879
\$25,000 under \$30,000	1,245,080	34,231,338	8,254,765	200,492	2,901,479	1,044,588	10,558,518	1,245,048	12,517,858	1,245,080	1,126,896	1,245,080	1,126,896
\$36,000 under \$40,000	3,498,278	123,224,610	26,494,398	821,573	12,139,133	2,676,705	26,411,010	3,498,234	58,181,446	3,498,278	5,323,753	3,498,278	5,323,753
\$40,000 under \$50,000	4,375,033	197,073,762	37,916,119	1,479,776	21,974,461	2,895,257	28,204,150	4,375,018	108,980,016	4,375,033	10,790,799	4,375,033	10,790,799
\$50,000 under \$75,000	11,043,208	687,541,123	101,633,457	6,062,448	99,281,519	4,980,761	48,416,069	11,043,046	438,222,492	11,043,208	49,760,917	11,043,208	49,760,917
\$75,000 under \$100,600	7,737,447	667,126,650	73,302,970	5,985,886	114,743,581	1,751,561	17,170,431	7,736,351	461,920,147	7,737,447	62,134,478	7,737,447	62,134,478
\$160,000 under \$200,000	7,629,783	1,008,301,679	73,290,123	6,878,323	177,960,675	751,459	7,463,777	7,627,298	749,684,361	7,629,783	135,715,164	7,629,783	135,715,164
\$200,000 under \$500,000	1,716,464	495,790,436	8,247,667	1,620,927	72,135,758	95,537	951,728	1,716,010	414,550,892	1,716,464	102,935,356	1,716,464	102,935,986
\$500,000 under \$1,000,000	302,800	205,262,026	1	281,551	23,667,916	21,249	209,192	302,556	181,444,801	302,800	51,487,629	302,800	51,487,629
\$1,000,000 or more	150,938	436,351,373	1	138,175	44,714,725	12,764	124,526	150,761	391,655,204	150,938	109,335,735	150,938	109,336,928
Nontaxable returns, total	11,775,399	194,069,684	125,913,533	2,688,423	58,551,556	8,536,364	83,676,090	4,247,979	37,090,950	:	1	٠	1
Footnotes at end of table													

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

Status--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

Number   Orienter   Profit   Femmer   Color   Femmer   Color   Color							Nethills of him	Neturns of manned persons ming separately	in schaining					
Number	ze of adjusted		Adjusted		Totaf itemized	deductions	Standard d	eduction	Taxable income	income	Income tax after credits	after credits	Total income tax	ome tax
CTT		_	gross income	Exemption	Number		Number		Number		Number		Number	
C277   C281   C282	0	of returns	less	amonut	jo	Amount	jo	Amount	of	Amount	ð	Amount	jō	Amount
(27)         (28)         (30)         (31)         (32)         (33)         (34)           2,220,275         98,811,737         9,465,663         1,029,303         1,5689,174         1,211,416         5,711,046         2,020,275           9,3,618         4,723,274         2,286,033         8,946         81,462         84,872         37,817         2,10,507           1,75,34         2,194,76         602,606         37,016         44,524         114,294         5,20,373         37,807         11,145,394         11,144,394         11,145,394         11,145,394         11,144,394         11,145,394         11,144,394         11,144,394         11,144,394         11,144,394         11,144,394         11,144,394         11,144,394         11,144,394			deficit		returns		returns		returns		returns		retums	
2,202,275         9,8811,737         9,485,863         1,029,303         <		(27)	(28)	(58)	(30)	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(39)
175.346   3.86.043	al.	2,320,275	98,811,737	9,485,863	1,029,303	15,689,174	1,211,416	5,711,045	2,028,061	74,288,019	1,936,801	14,606,378	1,936,804	14,611,837
179,665	ross income	62,643	4,723,274	288,043	1	ı	1	1	t	1	151	2,436	152	2,446
175,314	000	93,818	228,332	326,983	8,945	81,482	84,872	378,790	•1,900	*1,013	•1,903	*450	•1,903	.450
175,314   2,194,786   692,806   37,016   445,324   134,294   134	\$10,000	179,665	1,385,065	643,506	25,510	146,670	154,155	740,581	82,759	117,236	78,311	11,335	78,311	11,335
250,342         4,330,389         1,025,217         42,180         287,290         156,890         641,602         224,281           222,731         6,891,445         1,114,100         81,686         85,466         748,789         158,890         641,602         221,417           225,731         6,891,445         1,114,100         209,359         2,021,417         737,829         17,802,233         233,825           225,286         15,730,082         1,005,891         1,1865,867         80,944         1,436,567         7         282,868         2,202,417         7,337,823         7,1800,233         233,825         7         282,868         7,880,129         1,1486,567         7,73,439         7,734,939         7,734,931         8         7,734,939         7,734,931         8         8         8,944,44         1,436,567         7         7         2,262,968         8         9,944         1,436,567         7	r \$15,000	175,314	2,194,786	692,606	37,016	445,324	134,294	639,837	154,881	710,225	141,351	65,483	141,351	65,483
222,281         5,075,370         861,698         85,466         748,788         135,890         641,602         22,4281           40,562         1,104,002         91,018         878,929         158,654         748,686         22,21417         178,6593         38           245,457         1,1003,691         1,155,530         1,074,001         208,173         1,556,285         1,573,402         1,586,285 <td< td=""><td>r \$20,000</td><td>250,342</td><td>4,330,389</td><td>1,025,217</td><td>42,180</td><td>287,920</td><td>205,223</td><td>950,736</td><td>243,319</td><td>2,111,597</td><td>209,647</td><td>219,806</td><td>209,647</td><td>219,806</td></td<>	r \$20,000	250,342	4,330,389	1,025,217	42,180	287,920	205,223	950,736	243,319	2,111,597	209,647	219,806	209,647	219,806
222,791         6,981,045         1,104,002         91,018         878,929         158,854         749,686         20,21,417         737,823         74,608,293         335,823         1,51,515         1,51,516         209,359         2,021,417         7337,823         1,508,933         335,823         1,51,516         209,359         2,021,417         7337,823         1,160,823         335,833         335,933         33	r \$25,000	224,281	5,075,370	861,698	85,466	748,788	135,890	641,602	219,717	2,867,045	206,834	326,746	206,834	326,746
400.584         1,3913935         1,751,510         209,359         2,021,417         ***337,823         ****1,608,293         337,826         ************************************	rr \$30,000	252,791	6,981,045	1,104,002	91,018	878,929	158,854	749,686	248,632	4,272,056	236,688	519,179	236,688	519,179
245,457         11,003,691         1,155,933         167,203         1,865,265          273,439          226,286         15,739,082         1,074,901         208,171         2,734,39          282,286         1,539,082         1,074,901         208,171         2,734,39          282,889         7,180,129         1,148,656            272,228	rr \$40,000	400,594	13,913,935	1,751,510	209,359	2,021,417	**337,823	**1,608,293	398,205	9,284,281	386,373	1,190,159	386,373	1,190,159
262.286         15,739,082         1,074,901         208,171         2,773,439           262,286             262,286	rr \$50,000	245,457	11,003,691	1,155,933	167,203	1,865,265	:	:	243,559	7,639,917	240,440	1,082,921	240,440	1,083,925
92.750         7.845,861         426,860         80,944         1,436,567          9           0.000         1,575         5,099,809         —         4,192         562,958           1          9           9           9  <	r \$75,000.	262,286	15,739,082	1,074,901	208,171	2,773,439	:	:	262,225	11,637,230	262,218	2,072,499	262,218	2,072,499
54,889         7,180,129         134,605         49,893         1,294,843         ************************************	r \$100,000	92,759	7,845,861	426,860	80,944	1,436,567	:	:	92,703	5,934,205	92,709	1,224,468	92,709	1,224,468
10,775         5,099,809         —         16,027         720,228            000         1,296         1,559,458         —         4,192         562,958            000         1,296         1,159,029         —         1,132         191,313         164         844           000         1,296         1,159,029         —         601         171,434         661         304           000         1,216         3,703,627         —         1,153         312         151,308         462           000         1,216         3,703,677         —         1,153         304         304           000         397         2,785,766         —         1,153         312         313         314           000         36         1,0014,019         —         312         1,130,350         4,625,899         1,330,350         4,625,899         1,330,350         4,625,899         1,330,350         4,625,899         1,330,350         1,4139,223         37,013         37,013         37,013         37,013         37,013         37,013         37,013         37,013         37,013         37,013         37,013         37,013         37,013         37,013         37,013 </td <td>ler \$200,000</td> <td>54,889</td> <td>7,180,129</td> <td>134,605</td> <td>49,693</td> <td>1,294,843</td> <td>:</td> <td>:</td> <td>54,867</td> <td>5,727,075</td> <td>54,855</td> <td>1,379,534</td> <td>54,855</td> <td>1,379,534</td>	ler \$200,000	54,889	7,180,129	134,605	49,693	1,294,843	:	:	54,867	5,727,075	54,855	1,379,534	54,855	1,379,534
00         4,774         3,335,619         —         4,192         562,956         …           000         1,296         1,559,456         —         1,132         191,313         164         844           000         601         1,11,33         191,313         164         844         844           000         397         2,785,766         —         370,362         18         601         17,143         611         86           0,000         397         2,785,766         —         372         341,30,350         18         86         17,30,350         18         86           0,000         1,936,804         99,628,484         7,394,050         941,829         14,139,223         977,909         4,625,699         1,936           1,936,804         99,628,484         7,394,050         941,829         14,139,223         977,909         4,625,699         1,936           1,11,351         1,765,987         447,088         2,330         16,344         174,444         114,041         546,444         114,044         114,041         114,044         114,044         114,044         114,044         114,044         114,044         114,044         114,044         114,044         114,044	ler \$500,000	16,775	608'660'5	l.	16,027	720,228	:	:	16,695	4,384,208	16,697	1,237,489	16,697	1,237,494
000         1,296         1,559,458         —         1,132         191,313         164         844           000         663         1,159,029         —         601         171,434         661         304           000         1,216         3,703,627         —         601         171,434         661         864           000         397         2,785,766         —         —         378         340,939         18         85           0,000         397         2,785,766         —         —         372         1,310,350         4         85           1,000         1,936,804         99,628,464         7,394,050         941,392         14,139,223         977,909         4,625,699         1,397           1,130         1,53,11         684,501         231,995         8,816         8,816         5,652         69,496         4,625,699         1,397           1,131         1,132         1,132,223         114,487         114,487         114,487         114,487         1,444         114,487         1,444         1,444         1,444         1,444         1,444         1,444         1,444         1,444         1,444         1,444         1,444         1,444	ler \$1,000,000.	4,774	3,335,619	1	4,192	562,958	:	:	4,743	2,781,241	4,753	800,587	4,754	800,609
000         663         1,159,029         —         601         171,434         61         304           000         1,216         3,703,627         —         1,153         411,308         57         267           0,000         397         2,785,766         —         372         41,306         44         520           0,000         316         10,014,019         —         312         1,310,350         44         20           1,900         316         10,014,019         7,394,050         941,829         14,139,223         977,909         4,625,699         1,990           1,900         1,52         -251,599         7,394,050         941,829         14,139,223         977,909         4,625,699         1,990           1,936,804         96,628,967         447,088         23,307         106,315         114,041         546,444         14           1,41,351         1,765,987         447,088         23,307         106,316         114,041         546,444         14           206,834         4,684,413         745,921         71,999         515,213         114,041         546,444         14           206,834         4,684,413         1,682,271         20,048	nder \$1,500,000	1,296	1,559,458	1	1,132	191,313	164	844	1,279	1,373,889	1,282	381,894	1,283	381,932
0000         1,216         3,703,627         —         1,153         411,308         57         267         267           0,000         397         2,785,766         —         378         340,939         18         85           0,000         316         10,014,019         —         312         1,310,350         4         20           1,536,804         99,628,484         7,394,050         941,829         14,139,223         977,909         4,625,699         1,397           1,523,804         99,628,484         7,394,050         941,829         14,139,223         977,909         4,625,699         1,337,013           7,8,311         684,501         231,395         8,816         5,652         69,496         337,013         7           209,647         3,638,386         698,927         22,220         164,494         174,487         806,632         22           206,834         4,684,413         745,921         71,999         675,213         111,041         546,444         14           226,688         6,539,803         950,899         80,890         678,897         174,302         15,280         15,280         15,280         15,280         15,290         15,290         15,290	nder \$2,000,000	663	1,159,029	ı	601	171,434	61	304	654	669,639	662	278,769	662	278,769
0,000         397         2,785,766         —         378         340,939         18         85           1,936,804         99,628,484         7,394,050         941,829         14,139,223         977,909         4,625,699         1,996           1,903         1,52         -251,599         538         -10         -99         1,990         -1,900         4,625,699         1,990           1,903         1,52         -251,599         538         -10         -29         -1,900         -5,216           1,903         1,52,392         -10         -3         -231,395         8,816         5,652         69,496         337,013         7           209,647         1,765,987         447,088         23,320         164,494         174,487         806,632         20           209,647         3,638,386         698,927         32,220         164,494         174,487         806,632         20           206,834         4,684,413         745,921         71,999         71,444         71,999         71,444,302         71,744,302         71,744,302         71,744,302         71,744,302         71,744,302         71,744,302         71,744,302         71,744,302         71,744,302         71,744,302         71,744,302 </td <td>nder \$5,000,000</td> <td>1,216</td> <td>3,703,627</td> <td>ı</td> <td>1,153</td> <td>411,308</td> <td>25</td> <td>267</td> <td>1,212</td> <td>3,297,595</td> <td>1,214</td> <td>927,145</td> <td>1,214</td> <td>931,524</td>	nder \$5,000,000	1,216	3,703,627	ı	1,153	411,308	25	267	1,212	3,297,595	1,214	927,145	1,214	931,524
316         10.014,019         —         312         1,310,350         4         20           152         -251,599         538         —         941,829         14,139,223         977,909         4,625,699         1,390           152         -251,599         538         91,224         7,394,050         941,829         14,139,223         977,909         4,625,699         1,390           11,22         -251,599         538         538         231,095         8,816         5,652         69,496         337,013         7           141,351         1,765,987         447,088         233,07         105,315         114,041         546,444         14           209,647         3,638,386         698,927         32,220         164,494         174,487         806,632         20           206,834         4,684,413         745,921         71,999         675,213         131,910         622,699         20         20           206,834         6,589         1,582,271         200,046         1,624,994         11,744,90         11,744,90         11,744,90         11,744,90         11,744,90         11,744,90         11,745,90         11,745,90         11,745,90         14,745,90         11,425,90         11,425,90 </td <td>nder \$10,000,000</td> <td>397</td> <td>2,785,766</td> <td>I</td> <td>378</td> <td>340,939</td> <td>18</td> <td>85</td> <td>396</td> <td>2,447,713</td> <td>396</td> <td>680,880</td> <td>396</td> <td>680,880</td>	nder \$10,000,000	397	2,785,766	I	378	340,939	18	85	396	2,447,713	396	680,880	396	680,880
1,936,804         99,628,484         7,394,050         941,829         14,139,223         977,909         4,625,699         1,936,804           152         -251,599         *10         *3	or more	316	10,014,019	l	312	1,310,350	4	20	315	8,704,854	316	2,204,597	316	2,204,597
152         -251,599         538         — <t< td=""><td>is, total</td><td>1,936,804</td><td>99,628,484</td><td>7,394,050</td><td>941,829</td><td>14,139,223</td><td>606,776</td><td>4,625,699</td><td>1,935,654</td><td>73,748,339</td><td>1,936,801</td><td>14,606,378</td><td>1,936,804</td><td>14,611,837</td></t<>	is, total	1,936,804	99,628,484	7,394,050	941,829	14,139,223	606,776	4,625,699	1,935,654	73,748,339	1,936,801	14,606,378	1,936,804	14,611,837
1,903         '6,232         '10         '3         '999         '1,900         '5,216           78,311         684,501         231,995         8,816         5,652         69,496         337,013         7           141,351         1,765,987         447,088         23,307         105,315         114,041         546,444         14           209,647         3,638,386         698,927         32,220         164,494         174,487         806,632         20           206,834         4,684,413         745,921         71,999         515,213         131,910         622,699         20           206,836         6,539,803         950,899         80,890         678,887         72,280         721,307         22           240,440         10,774,184         1,100,655         162,187         1,744,302         1,1584,888         36           262,218         15,734,581         1,074,484         208,104         2,767,718         1,154,960         134,550         1,291,022         1         1           54,855         7,174,960         134,550         49,675         1,291,366         1,291,366         1,491,766         1,491,766         1,491,766         1,491,766         1,491,766         1,491,766         <	)ross income	152	-251,599	538	1	1	1	1	ı	I	151	2,436	152	2,446
78,311         684,501         231,995         8,816         5,652         69,496         337,013         7           141,351         1,765,987         447,088         23,307         105,315         114,041         546,444         144           209,647         3,638,386         698,927         32,220         164,494         174,487         806,632         20           206,834         4,684,413         745,921         71,999         515,213         131,910         622,699         20           206,836         6,539,803         950,899         80,890         678,887         132,890         721,307         22           240,440         10,774,184         1,100,655         162,187         1,744,302         1,1584,888         36           262,218         15,734,581         1,074,484         208,104         2,767,718         1,154,488         36           92,709         7,841,069         134,550         49,675         1,291,022         1         5           54,855         7,174,960         134,550         49,675         1,291,022         1         1           4,754         3,320,536         -         4,174         5428,11         1         1           4,754		.1,903	.6,232	•10	.3	666.	•1,900	*5,216	1,900	*1,013	.1,903	*450	•1,903	.450
141,351         1,765,987         447,088         23,307         105,315         114,041         546,444         14           209,647         3,638,386         698,927         32,220         164,494         174,487         806,632         20           206,834         4,684,413         745,921         71,999         515,213         131,910         622,699         20           236,686         6,539,803         950,899         80,890         678,887         152,880         721,307         22           240,440         10,774,184         1,100,655         162,187         1,744,302         1,1584,868         36           262,218         15,734,581         1,074,484         208,104         2,767,718         1,458,4868         36           92,709         7,841,069         426,712         80,894         1,425,802         1         1           54,855         7,174,960         134,550         49,675         1,291,022         1         1           4,754         3,320,536         -         4,174         542,811         1         1           4,754         3,871         19,191,512         -         4,174         542,811         1	\$10,000	78,311	684,501	231,995	8,816	5,652	69,496	337,013	78,311	109,841	78,311	11,335	78.311	11,335
209,647         3,538,386         698,927         32,220         164,494         174,487         806,632         20           206,834         4,684,413         745,921         71,999         515,213         131,910         622,699         20           236,688         6,539,803         950,899         80,890         678,887         152,880         721,307         23           240,440         10,774,184         1,100,655         162,187         1,744,302         1,1584,868         38           262,218         15,724,581         1,074,484         208,104         2,767,718         1,284,868         38           92,709         7,811,069         426,712         80,894         1,291,022         1         5           54,855         7,174,960         134,550         49,675         1,291,022         1         5           4,754         3,320,536         -         4,174         542,811         1         1           4,754         3,871         19,191,512         -         4,174         542,811         1           10,774,18         1,100,655         13,592         15,952         15,952         15,952         1	er \$15,000	141,351	1,765,987	447,088	23,307	105,315	114,041	546,444	141,351	667,139	141,351	65,483	141,351	65,483
206.834         4,684,413         745,921         71,999         515,213         131,910         622,699         20           236,686         6,539,803         950,899         80,890         678,887         152,880         721,307         23           240,440         10,774,184         1,100,655         162,187         1,744,302         "1,584,868         38           262,218         15,734,581         1,074,484         208,104         2,767,718         "1,584,868         38           92,709         7,841,069         426,712         80,894         1,425,802         "1         2           54,855         7,174,960         134,550         49,675         1,291,022         "1         "1           4,754         3,320,536         -         4,174         542,811         "1         "1           3,871         19,191,512         -         4,174         542,811         "1         "1	er \$20,000	209,647	3,638,386	698,927	32,220	164,494	174,487	806,632	209,647	1,968,333	209,647	219,806	209,647	219,806
236.686         6.539,803         950,899         80,890         678,887         152,880         721,307         23           386,373         13,447,838         1,582,271         200,048         1,822,920         "332,891         "1,584,868         38           240,440         10,774,184         1,100,655         162,187         1,744,302         "         22           262,218         15,734,581         1,074,484         208,104         2,767,718         "         22           92,709         7,841,069         426,712         80,894         1,425,802         "         2           54,855         7,174,960         134,550         49,675         1,291,022         "         "           4,754         3,320,536         -         4,174         542,811         "         "           3,871         19,191,512         -         4,174         542,811         "         "	er \$25,000	206,834	4,684,413	745,921	71,999	515,213	131,910	652,699	206,831	2,800,600	206,834	326,746	206,834	326,746
386,373     13,447,838     1,582,271     200,048     1,822,920     ************************************	er \$30,000	236,688	6,539,803	950,899	80,890	678,887	152,880	721,307	236,688	4,188,710	236,688	519,179	236,688	519,179
240,440       10,774,184       1,100,655       162,187       1,744,302        226,218       15,734,581       1,074,484       208,104       2,767,718        226,218       15,734,581       1,074,484       208,104       2,767,718        22       22          92,709       7,841,069       426,712       80,894       1,425,802         5          54,855       7,174,960       134,550       49,675       1,291,022         5          4,754       3,320,536       -       4,174       542,811         15,992       2,382,721       305       1,519	ar \$40,000	386,373	13,447,838	1,582,271	200,048	1,822,920	**332,891	**1,584,868	386,367	9,172,050	386,373	1,190,159	386,373	1,190,159
262,218 15,734,581 1,074,484 208,104 2,767,718 26  92,709 7,841,069 426,712 80,894 1,425,802 54,865 7,174,960 134,550 49,675 1,291,022 56,864 3,320,536 4,174 542,811 3,520, 891,366 15,952 891,366 17,891,312 3,530,536 3,541,74 542,811 3,542,81	ar \$50,000	240,440	10,774,184	1,100,655	162,187	1,744,302	:	:	239,512	7,563,306	240,440	1,082,921	240,440	1,083,925
92,709     7,841,069     426,712     80,894     1,425,802        54,855     7,174,960     134,550     49,675     1,291,022        16,697     5,076,079     -     15,952     691,366        4,754     3,320,536     -     4,174     542,811        3,871     19,191,512     -     3,559     2,382,721     305     1,519	ar \$75,000	262,218	15,734,581	1.074,484	208,104	2,767,718	:	:	262,215	11,637,046	262,218	2,072,499	262,218	2,072,499
54,855     7,174,960     134,550     49,675     1,291,022        16,697     5,076,079     -     15,952     691,366         4,754     3,320,536     -     4,174     542,811         3,871     19,191,512     -     3,569     2,382,721     305     1,519	ar \$100,000	92,709	7,841,069	426,712	80.894	1,425,802	:	:	92,703	5,934,205	92,709	1,224,468	92,709	1,224,468
16.697     5,076,079     —     15,952     691,366     ••••••••••••••••••••••••••••••••••••	ter \$200,000.	54,855	7,174,960	134,550	49,675	1,291,022	:	:	54,848	5,724,215	54,855	1,379,534	54,855	1,379,534
4,754     3,320,536     -     4,174     542,811     **       3,871     19,191,512     -     3,559     2,382,721     305     1,519	ler \$500,000	16,697	5,076,079	1	15,952	691,366	:	:	16,685	4,381,730	16,697	1,237,489	16,697	1,237,494
3,871 19,191,512 — 3,559 2,382,721 305 1,519	ter \$1,000,000	4,754	3,320,536	1	4,174	542,811	:	:	4,740	2,779,461	4,753	800,587	4,754	609'008
100 100 F	r more	3,871	19,191,512	1	3,559	2,382,721	305	1,519	3,856	16,820,690	3,870	4,473,286	3,871	4,477,703
	Nontaxable returns, total	383,471	-816,746	2,091,814	87,474	1,549,951	233,507	1,085,345	92,407	539,680	1	ı	:	1

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

Status--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

								Silono					
Size of adjusted		Adjusted		Total itemized deductions	d deductions	Standard deduction	leduction	Taxable income	income	Income tax after credits	ofter credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	ssal	amonut	of	Amount	of	Amount	of	Amount	of	Amount	oť	Amount
		deficit		returns		returns		returns		returns		returns	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(48)	(20)	(51)	(52)
All returns, total	19,506,611	537,877,405	149,974,211	3,984,708	63,175,015	15,417,117	108,219,296	13,216,206	257,788,205	7,094,941	31,336,335	7,094,941	31,336,335
No adjusted gross income	104,786	-2,497,874	1,039,226	1	I	1	1	1	1	63	2,672	63	2,672
\$1 under \$5,000.	1,070,267	3,300,700	8,102,508	23,841	425,481	1,046,426	7,339,795	ı	ľ	;	1	ı	1
\$5,000 under \$10,000	2,115,518	16,053,582	15,964,106	54,178	671,116	2,061,340	14,467,285	4,002	•1,730	<b>©</b>	*92	œ	-92
\$10,000 under \$15,000.	2,818,666	35,045,525	22,004,637	88,512	1,075,343	2,730,154	19,201,554	599,986	683,069	105,383	18,811	105,383	18,811
\$15,000 under \$20,000	2,944,084	51,365,940	23,282,019	152,444	1,714,086	2,791,640	19,601,248	2,323,730	8,049,501	304,637	135,413	304,637	135,413
\$20,000 under \$25,000	2,515,884	56,300,395	19,945,962	251,410	2,981,121	2,264,474	15,858,597	2,411,139	17,833,950	353,428	271,766	353,428	271,766
\$25,000 under \$30,000	1,883,534	51,728,375	14,932,774	354,446	4,272,551	1,529,088	10,717,961	1,856,160	21,979,189	893,323	838,289	893,323	838,289
\$30,000 under \$40,000	2,454,533	84,948,638	18,787,023	838,311	10,884,787	1,616,223	11,342,776	2,432,215	44,025,799	1,936,323	3,338,764	1,936,323	3,338,764
\$40,000 under \$50,000	1,469,422	65,309,104	10,894,829	690'369	9,334,077	789,053	5,542,988	1,466,294	39,648,401	1,396,100	4,107,348	1,396,100	4,107,348
\$50,000 under \$75,000	1,459,207	86,992,881	10,489,752	974,354	16,592,800	484,853	3,413,170	1,453,801	56,551,092	1,436,789	7,507,542	1,436,789	7,507,542
\$75,000 under \$100,000	•*659,905	*74,649,315	**4,531,374	**566,844	**15,223,654	608,77	550,016	383,728	23,109,823	383,418	4,005,656	383,418	4,005,656
\$100,000 under \$200,000	:	:	:	;	:	21,561	152,236	231,586	22,376,879	231,730	4,679,084	231,730	4,679,084
\$200,000 under \$500,000	:	:	:	:	:	**4,118	29,001	42,775	10,426,974	42,954	2,768,636	42,954	2,768,636
\$500,000 under \$1,000,000	7,401	4,923,811	1	:	:	:	:	7,389	4,371,085	7,385	1,219,869	7,385	1,219,869
\$1,000,000 under \$1,500,000	1,577	1,888,909	1	:	:	177	1,257	1,577	1,623,960	1,577	468,752	1,577	468,752
\$1,500,000 under \$2,000,000	633	1,075,691	1	:	:	77	538	632	996'826	632	294,644	632	294,644
\$2,000,000 under \$5,000,000	868	2,534,139	1	:	:	108	760	898	2,312,916	198	648,026	867	648,026
\$5,000,000 under \$10,000,000	210	1,430,208	1	:	:	13	92	210	1,312,437	210	336,971	210	336,971
\$10,000,000 or more	114	2,828,066	1	:	:	е	21	114	2,502,435	114	866'869	114	693,998
Taxable returns, total	7,094,941	344,108,091	47,857,031	2,931,226	48,234,480	4,163,651	29,326,311	7,091,281	219,032,684	7,094,941	31,336,335	7,094,941	31,336,335
No adjusted gross income	- 63	-96,823	222	I	1	1	1	ı	1	63	2,672	63	2,672
\$1 under \$5,000	1	1	1	ı	1	1	1	ı	1	ī	1	1	1
\$5,000 under \$10,000	φ. :	95*	•49	ı	1	φ.	•26	1	1	<b>®</b>	*92	œ	*92
\$10,000 under \$15,000	105,383	1,410,846	461,982	2,288	21,191	103,095	756,501	105,001	174,562	105,383	18,811	105,383	18,811
\$15,000 under \$20,000	304,637	5,298,412	1,635,930	13,684	139,002	290,954	2,084,369	304,637	1,439,111	304,637	135,413	304,637	135,413
\$20,000 under \$25,000	353,428	8,078,023	2,050,244	29,592	309,693	323,836	2,278,328	353,421	3,440,161	353,428	271,766	353,428	271,766
\$25,000 under \$30,000	893,323	24,805,907	5,578,301	140,270	1,510,293	753,052	5,285,471	893,323	12,431,842	893,323	838,289	893,323	838,289
\$30,000 under \$40,000	1,936,323	67,604,876	13,375,013	595,333	7,043,678	1,340,990	9,413,891	1,936,322	37,772,338	1,936,323	3,338,764	1,936,323	3,338,764
\$40,000 under \$50,000	1,396,100	62,133,992	9,977,344	633,089	8,389,011	763,011	5,360,694	1,394,246	38,509,757	1,396,100	4,107,348	1,396,100	4,107,348
\$50,000 under \$75,000	1,436,789	85,717,516	10,263,992	951,936	15,781,113	484,853	3,413,170	1,435,852	56,263,513	1,436,789	7,507,542	1,436,789	7,507,542
\$75,000 under \$100,000	**658,102	**74,489,745	**4,513,620	**565,034	**15,040,501	608'22	550,016	383,371	23,106,202	383,418	4,005,656	383,418	4,005,656
\$100,000 under \$200,000	;	*	:	:	:	21,554	152,187	231,568	22,375,660	231,730	4,679,084	231,730	4,679,084
\$200,000 under \$500,000	*	*	:	:	*	**4,112	**28,959	42,754	10,422,912	42,954	2,768,636	42,954	2,768,636
\$500,000 under \$1,000,000	7,385	4,913,516	1	:	:	:	:	7,384	4,368,858	7,385	1,219,869	7,385	1,219,869
\$1,000,000 or more	3,400	9,752,024	1	:	:	378	2,669	3,400	8,727,767	3,400	2,442,392	3,400	2,442,392
Nontaxable returns, total	12.411.670	193,769,314	102,117,179	1,053,481	14,940,535	11,253,466	78,892,985	6,124,925	38,755,522	:	;	1	1

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

						Returns	Returns of surviving spouses	Returns of surviving spouses					
Size of adjusted		Adjusted		Total itemized deductions	deductions	Standard deduction	eduction	Taxable income	income	Income tax after credits	after credits	Total income tax	me tax
gnoss income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amonut	of	Amount	of	Amount	of	Amount	of	Amount	ŏ	Amount
		deficit		returns		returns		returns		returns		retums	
	(53)	(54)	(55)	(99)	(57)	(58)	(69)	(09)	(61)	(62)	(63)	(64)	(65)
All returns, total.	83,179	3,408,431	692'999	31,873	695,327	49,579	475,762	55,047	1,836,370	42,666	294,226	42,666	294,226
No adjusted gross income	1,728	-77,258	13,562	1	ı	1	ı	1	1	ł	ı	ı	1
\$1 under \$5,000.	*227	*495	2,076	227	6,639	I	1	1	1	I	t	1	1
\$5,000 under \$10,000	.5,336	*43,328	32,550	402	6,492	4,934	48,762	ı	1	1	1	ı	1
\$10,000 under \$15,000	13,831	162,007	114,667	953	10,594	12,877	122,336	1	1	1	1	1	1
\$15,000 under \$20,000	*5,973	-107,155	808'99	1,991	24,259	3,982	37,833	1,991	*552	:	*	:	:
\$20,000 under \$25,000	*6,267	-132,255	44,300	953	6,663	5,313	50,474	•6,266	*27,827	*1,993	**902	**1,993	905
\$25,000 under \$30,000	*8,913	-240,927	59,610	2,942	28.788	5,971	56,726	*8,913	*95,803	*8,913	*5,011	*8,913	*5,011
\$30,000 under \$40,000	-8,746	-299,393	80,759	3,948	77,400	4.798	45,579	**37,776	*1,454,863	*3,733	*3,277	*3,733	*3,277
\$40,000 under \$50,000	13,656	616,609	115,434	5,901	139,104	7,754	75,587	:	:	*9,778	*21,690	*9,778	*21,690
\$50,000 under \$75,000	12,087	678,945	92,402	9,137	171,714	2,950	28,027	:	:	12,087	43,136	12,087	43,136
\$75,000 under \$100,000	**6.241	**866,277	**44,599	5,417	**220,673	666	10,439	:	:	.3,589	*20,998	.3,589	*20,998
\$100,000 under \$200,000	:	:	:	:	:	ı	1	:	:	.1,389	*34,965	•1,389	*34,965
\$200,000 under \$500,000	*	*	:	:	:	I	:	:	:	•1,009	*73,695	•1,009	*73,695
\$500,000 under \$1,000,000	*74	*57,872	1	:	:	I	ı	:	:	*74	*13,422	*74	*13,422
\$1,000,000 under \$1,500,000	.56	*68,289	į	:	:	I	1	•56	-63,827	\$56	*16.064	•56	*16,064
\$1,500,000 under \$2,000,000	.3	*5,213	1	:	:	I	1	ţ	*4,833	£.	1,590	ç	1,590
\$2,000,000 under \$5,000,000	35	118,261	1	:	:	t	1	35	105,067	35	30,091	35	30,091
\$5,000,000 under \$10,000,000	4.	*28,816	1	:	:	:	:	4.	*26,108	4.	*8,812	4.	-8,812
\$10,000,000 or more	ţ	*59,845	1	:	:	ı	1	ů	.57,490	£3	*20,573	ů.	*20,573
Taxable returns, total	42,666	2,709,939	300,025	22,047	486,823	20,620	198,757	42,666	1,724,335	42,666	294,226	42,666	294,226
No adjusted gross income	1	I	t	1	1	1	ı	ı	1	1	1	1	1
\$1 under \$5,000	1	1	t	i	1	1	1	1	t	I	1	I	t
\$5,000 under \$10,000	1	1	t	1	I	I	1	I	1	ı	3	1	1
\$10,000 under \$15,000	ı	I	1	t	1	I	1	I	1	1	t	ı	ı
\$15,000 under \$20,000	:	:	:	ı	1	:	:	:	:	:	;	*	:
\$20,000 under \$25,000	**1,993	**40,109	*12,154	!	1	••1,993	••18,930	**1,993	**9,025	**1,993	**902	••1,993	**902
\$25,000 under \$30,000	*8,913	*240,927	*59,610	-2,942	*28,788	*5,971	*56,726	*8,913	.95,803	*8,913	*5,011	*8,913	*5,011
\$30,000 under \$40,000	*3,733	*127,483	*25,677	*927	*22,047	*2,806	*26,659	**31,659	**1,362,182	*3,733	*3,277	*3,733	*3,277
\$40,000 under \$50,000	*9,778	*437,693	*68,641	*3,877	*57,752	.5,900	*57,977	:	;	*9,778	*21,690	877,6*	*21,690
\$50,000 under \$75,000	12,087	678,945	92,402	9,137	171,714	2,950	28,027	:	:	12,087	43,136	12,087	43,136
\$75,000 under \$100,000	**5,987	**846,485	**41,539	**5,164	**206,522	666**	**10,439	:	:	*3,589	*20,998	.3,589	*20,998
\$100,000 under \$200,000	:	:	:	:	:	1	1	:	:	•1,389	*34,965	*1,389	*34,965
\$200,000 under \$500,000	:	:	:	:	:	1	t	:	;	.1,009	*73,695	1,009	*73,695
\$500,000 under \$1,000,000	*74	-57,872	•	:	:	ŧ	1	:	:	•74	.13,422	.74	-13,422
\$1,000,000 or more	102	280,424	t	:	:	:	:	102	257,325	102	77,130	102	77,130
Nontaxable returns, total	40,513	698,492	366,744	9,826	208,503	28,959	277,005	12,381	112,036	1	1	1	1
Footnotes at end of table													

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

(All figures are estimates based on samples-money amounts are in thousands of dollars) Status--Continued

	Number 6 freturns (66) 57,002,781	Adjusted gross income less	Exemption	Total itemized deductions	deductions	Standard deduction	eduction	Taxable income	псоте	Income tax after credits	fter credits	Total income tax	me tax
ше — — — — — — — — — — — — — — — — — — —	2	gross income less	Exemption	Mirmher						Number		Number	
ле- оо		less		201100		Number		Number		10011100			
me.			amonut	ď	Amount	ď	Amount	ō	Amount	ŏ	Amount	o	Amount
me		deficit		returns		retums		returns		returns		retums	
me-		(67)	(89)	(69)	(04)	(71)	(72)	(73)	(74)	(75)	(92)	(77)	(78)
me		1,479,280,867	153,463,184	12,542,255	191,639,919	43,368,586	199,337,375	42,119,367	1,003,815,305	40,112,112	172,326,371	40,112,114	172,326,413
	1,091,940	-22,066,252	2,320,429	1	1	1	1	1	ı	2,173	24,397	2,175	24,437
	9,748,804	25,316,710	14,167,588	213,327	2,655,012	9,535,477	34,395,708	856,877	617,598	833,996	72,299	833,996	72,299
	8,803,470	65,006,777	20,863,016	421,958	5,506,695	8,381,513	40,593,271	4,746,949	8,427,565	4,037,874	767,978	4,037,874	767,978
	6,898,672	85,746,679	20,235,327	693,648	7,671,253	6,205,024	30,536,366	6,424,202	29,753,965	5,792,201	2,665,847	5,792,201	2,665,847
	5,518,114	96,172,949	17,206,895	770,497	9,184,285	4,747,616	23,255,289	5,351,583	48,179,626	4,958,765	4,902,062	4,958,765	4,902,062
	4,565,754	102,358,209	14,634,738	807,188	9,228,053	3,758,566	18,234,995	4,491,100	61,097,065	4,333,872	7,036,792	4,333,872	7,036,792
	3,813,639	104,751,921	12,244,035	893,321	10,434,557	2,920,318	14,139,115	3,766,115	68,840,196	3,708,086	8,546,665	3,708,086	8,546,665
	6,094,654	210,873,461	19,410,552	2,031,051	22,949,107	4,063,603	19,678,932	6,059,341	149,546,808	6,031,373	19,881,864	6,031,373	19,881,864
	3,679,360	163,981,829	11,715,405	1,756,321	21,627,093	1,923,040	9,423,323	3,654,953	121,614,208	3,647,015	18,631,452	3,647,015	18,631,452
	4,283,940	256,638,791	13,586,446	2,786,043	39,969,808	1,497,897	7,394,167	4,272,466	195,861,248	4,270,619	34,872,099	4,270,619	34,872,099
	1,273,563	108,777,575	4,106,317	1,051,470	18,910,567	222,093	1,109,157	1,269,812	84,832,058	1,268,961	16,867,515	1,268,961	16,867,515
	947,006	123,132,949	2,864,340	863,080	22,480,573	83,926	426,648	943,003	97,564,676	944,007	21,533,658	944,007	21,533,660
\$200,000 under \$500,000	220,214	62,279,656	108,097	197,455	9,000,898	22,759	116,691	219,575	53,103,443	219,663	13,695,741	219,663	13,695,741
\$500,000 under \$1,000,000	40,835	27,455,348	t	36,506	3,344,055	4,328	21,568	40,654	24,128,480	40,738	6,659,114	40,738	6,659,114
\$1,000,000 under \$1,500,000	10,737	12,940,347	1	9,318	1,505,917	1,418	7,113	10,696	11,440,196	10,710	3,156,923	10,710	3,156,923
\$1,500,000 under \$2,000,000	3,901	6,741,430	1	3,479	799,254	422	2,138	3,891	5,944,017	3,895	1,692,206	3,895	1,692,206
\$2,000,000 under \$5,000,000	5,951	17,622,459	1	5,478	1,839,613	472	2,354	5,932	15,813,178	5,942	4,347,621	5,942	4,347,621
\$5,000,000 under \$10,000,000	1,442	9,877,579	ı	1,369	1,114,775	73	344	1,440	8,763,029	1,440	2,453,460	1,440	2,453,460
\$10,000,000 or more	785	21,672,453	ı	746	3,418,404	39	197	779	18,287,950	782	4,518,679	782	4,518,679
Taxable returns, total 40,	40,112,114	1,406,461,569	110,784,248	11,128,038	163,128,095	28,981,900	138,841,375	40,103,617	995,155,029	40,112,112	172,326,371	40,112,114	172,326,413
No adjusted gross income	2,175	-1,195,734	6,815	ı	ı	1	1	ı	I	2,173	24,397	2,175	24,437
\$1 under \$5,000	833,996	2,487,977	6,094	7,882	13,369	826,114	1,874,702	831,998	609,211	833,996	72,299	833,996	72,299
\$5,000 under \$10,000 4,	4,037,874	31,310,589	4,475,228	19,639	77,561	4,018,236	18,911,901	4,036,733	7,847,102	4,037,874	767,978	4,037,874	826'292
\$10,000 under \$15,0005,	5,792,201	72,157,924	15,312,226	355,995	2,602,583	5,436,205	25,842,873	5,792,089	27,416,207	5,792,201	2,665,847	5,792,201	2,665,847
\$15,000 under \$20,000	4,958,765	86,479,692	14,626,578	573,446	4,901,769	4,385,319	21,528,558	4,958,763	45,422,936	4,958,765	4,902,062	4,958,765	4,902,062
\$20,000 under \$25,000	4,333,872	97,186,622	13,409,194	711,875	6,730,685	3,621,997	17,583,108	4,333,872	59,463,635	4,333,872	7,036,792	4,333,872	7,036,792
\$25,000 under \$30,0003	3,708,086	101,876,149	11,690,310	821,154	8,010,273	2,886,932	13,980,530	3,708,077	68,195,145	3,708,086	8,546,665	3,708,086	8,546,665
\$30,000 under \$40,0006	6,031,373	208,741,446	19,090,461	1,977,308	20,843,631	4,054,065	19,632,320	6,031,365	149,175,495	6,031,373	19,881,864	6,031,373	19,881,864
\$40,000 under \$50,0003	3,647,015	162,555,886	11,577,303	1,725,999	20,077,037	1,921,016	9,413,712	3,646,965	121,490,111	3,647,015	18,631,452	3,647,015	18,631,452
\$50,000 under \$75,000	4,270,619	255,839,401	13,534,127	2,773,085	39,141,890	1,497,534	7,392,442	4,269,418	195,781,632	4,270,619	34,872,099	4,270,619	34,872,099
\$75,000 under \$100,0001	1,268,961	108,401,811	4,091,979	1,047,866	18,476,920	221,095	1,104,417	1,268,559	84,756,018	1,268,961	16,867,515	1,268,961	16,867,515
\$100,000 under \$200,000	944,007	122,696,779	2,856,114	860,095	21,930,667	83,911	426,577	942,915	97,559,337	944,007	21,533,658	944,007	21,533,660
\$200,000 under \$500,000	219,663	62,123,335	107,819	196,929	8,824,477	22,734	116,573	219,501	53,086,959	219,663	13,695,741	219,663	13,695,741
\$500,000 under \$1,000,000	40,738	27,389,804	1	36,416	3,272,576	4,321	21,534	40,635	24,117,500	40,738	6,659,114	40,738	6,659,114
\$1,000,000 or more	22,769	68,409,888	1	20,348	8,224,656	2,421	12,127	22,727	60,233,741	22,769	16,168,889	22,769	16,168,889
Nontaxable returns, total	16,890,668	72,819,298	42,678,936	1,414,217	28,511,825	14,386,686	60,496,000	2,015,750	8,660,276	1	1	1	1

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

•• Data combined to prevent disclosure of taxpayer information. NOTE: Detail may not add to totals because of rounding.

## Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item		All turns		eturns of persons	·	returns of persons
Rem	Number of	Amount	Number of	Amount	Number of	Amount
	returns	7 11103111	returns	7.11.133711	returns	, who driv
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	130,423,626	6,207,108,793	51,510,779	4,087,730,352	2,320,275	98,811,737
Salaries and wages	110,890,993	4,649,900,493	44,085,544	2,981,251,682	1,941,543	71,525,740
Taxable interest	59,459,344	127,159,692	33,465,717	80,654,446	816,830	2,753,514
Tax-exempt interest	4,524,955	53,750,230	2,625,900	33,730,104	61,374	1,277,712
Ordinary dividends	30,475,097	115,141,232	17,858,231	72,777,527	398,596	2,661,016
Qualified dividends	22,449,379	80,994,736	13,285,122	52,216,041	294,167	1,824,184
State income tax refunds	24,655,907	23,425,623	16,137,981	17,167,271	493,682	402,504
Alimony received	431,368	6,470,712	19,591	241,272	4,788	84,722
Business or profession:						
Net income	14,442,334	268,581,833	8,575,887	191,245,480	238,084	5,460,105
Net loss	4,973,314	38,926,548	3,194,114	25,886,893	94,241	976,520
Sales of capital assets:	40.470.755			0.00.000.00.	400.000	
Net gain in AGI	10,176,755	323,306,031	6,042,940	243,052,321	129,392	10,206,412
Net loss in AGI	12,808,303	28,952,022	7,522,968	17,374,362	181,432	212,441
Sales of property other than capital assets	1,753,860	-330,359	1,289,463	596,254	27,913	-200,654
Taxable IRA distributions	8,611,702	88,335,605	5,242,040	61,020,591	92,148	778,842
Pensions and annuities in AGI	22,822,842	372,931,442	12,980,128	244,306,329	293,102	4,959,465
Rent and royalty:	5.676.820	67.212.860	3 920 074	49,047,888	72 624	1.066.140
Net income	4,940,130	40,950,539	3,830,071 3,320,573	49,047,888 28,037,575	73,631 48,674	1,066,148 481,407
Net loss	608,551	2,939,346	3,320,573		6,919	39,533
Farm rental income less loss	7,006,580	254,057,122	4,949,789	1,821,003 211,523,758	125,856	4,773,594
Estate and trust net income less loss	532,533	12,414,793	247,685	6,092,691	10,835	507,422
Farm net income less loss.	1,997,116	-12,371,492	1,571,502	-9,749,632	18,415	-191,417
Unemployment compensation.	10,065,230	44,007,879	4,837,246	22,466,197	157,391	699,237
Social security benefits in AGI	10,975,002	97,768,201	7,157,272	71,553,758	164,603	1,309,057
Other income less loss.	5,703,893	21,289,227	3,461,436	13,894,543	78,985	378,533
Total statutory adjustments.	30,382,069	87,575,677	17,562,200	61,720,474	386,728	1,480,581
IRA payments	3,418,494	10,006,814	2,170,129	7,377,144	33,120	79,191
Student loan interest deduction.	6,953,370	4,409,816	3,695,288	2,564,671	-	-
Educator expenses deduction	3,240,673	805,734	2,154,133	554,943	49,853	11,493
Tuition and fees deduction.	3,571,154	6,683,631	2,081,631	4,025,692	_	_
Payments to a Keogh plan	1,208,801	17,795,957	938,935	14,028,493	17,039	243,989
Deduction for self-employment tax	15,373,279	19,791,285	9,422,485	14,264,674	259,498	372,443
Self-employed health insurance deduction	3,802,277	16,454,211	2,566,223	12,973,968	43,837	204,615
Moving expenses adjustment	1,023,888	2,439,835	536,932	1,521,397	18,891	44,879
Medical savings account deduction	67,347	129,214	51,057	109,454	12	41
Certain business expenses of reservist, performing artists, etc	*5,310	*22,583	*1,054	*2,853		
Total itemized deductions	43,949,591	901,864,834	26,361,452	630,665,399	1,029,303	15,689,174
Medical and dental expenses deduction	8,678,320	56,007,076	4,575,003	27,796,349	171,280	720,898
Taxes paid deduction	43,061,888	310,896,704	26,146,326	229,615,321	996,389	5,319,191
Interest paid deduction	36,211,578	340,319,125	23,757,552	246,949,442	708,122	5,716,176
Contributions deduction	38,626,902	145,702,137	24,293,759	107,330,409	791,059	2,811,882
Casualty or theft loss deduction	89,781	1,604,516	39,952	1,000,091	968	129,239
Total miscellaneous deductions	12,494,621	76,282,323	6,650,249	42,371,386	289,915	1,788,172
Basic standard deduction	84,643,281	539,921,089	24,596,583	232,419,175	1,211,416	5,624,630
Additional standard deduction	11,200,647	15,858,963	5,855,002	9,617,399	88,591	86,415
Taxable income	101,392,812	4,200,218,439	43,974,131	2,862,490,539	2,028,061	74,288,019
Alternative minimum tax	2,357,975	9,469,803	1,790,075	7,354,691	93,438	298,452
Total tax credits	41,091,029	41,995,756	23,212,193	28,874,802	480,943	683,445
Child care credit	6,313,297	3,206,890	4,036,949	1,959,372	36,149	19,645
Credit for the elderly or disabled	123,147	20,257	13,989	2,261	5,058	677
Child tax credit	25,672,254	22,788,025	16,576,732	16,706,043	322,343	264,878
Education credit	7,298,227	5,843,029	3,955,971	3,545,865		
Retirement savings contribution credit	5,296,688	1,034,394	2,702,577	619,120	53,088	9,889
Foreign tax credit	4,145,174	5,805,555	2,636,290	4,162,653	67,326	321,195
Earned income credit used to offset income						
tax before credits	3,606,251	926,381	422,150	91,734		
Minimum tax credit	250,605	916,538	185,793	734,092	6,087	13,442
General business credit	262,738	612,744	191,842	471,255	3,457	11,599
Empowerment zone and renewal community employment credit	22,553	83,449	16,817	63,238	91	701
Nonconventional source fuel credit	6,435	18,406	3,721	17,284	26	375
New York liberty zone credit	2,665	55,466	2,267	47,504	25	242
Income tax after credits	88,921,898	748,010,125	39,735,378	529,446,814	1,936,801	14,606,378
Total toy liability	88,921,904	748,017,488	39,735,379	529,448,677	1,936,804	14,611,837
Total tax liability	92,452,597	787,584,165	41,371,617	558,128,520	2,006,906	15,422,235
Total tax payments	119,752,616	926,773,295	48,461,897	635,991,265	2,072,262	16,474,016
	114,861,706	703,758,484	46,444,113	467,077,716	1,960,494	10,547,427
Income tax withheld	11 576 242	192 006 044	6 0 4 0 6 7 4	127.067.500	17/ 046	4.442.066
Estimated tax payments Overpayment refunded	11,576,213 102,004,984	182,906,911 219,751,889	6,848,674 38,331,084	137,967,582 114,450,350	174,816 1,404,518	4,412,966 2,290,095

Footnotes at end of table.

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

Item		of heads seholds	Retur surviving			ırns of persons
te ii	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	19,506,611	537,877,405	83,179	3,408,431	57,002,781	1,479,280,867
Salanes and wages	18,162,017	477,113,307	64,742	2,122,183	46,637,147	1,117,887,581
Taxable interest	3,656,646	2,879,501	51,147	126,423	21,469,005	40,745,808
Tax-exempt interest	114,898	711,319	1,755	35,914	1,721,027	17,995,181
Ordinary dividends	1,281,886	2,644,953	25,232	101,544	10,911,153	36,956,193
Qualified dividends	814,284	1,693,349	22,520	58,680	8,033,288	25,202,483
State income tax refunds	2,143,007	1,623,720	21,356	18,423	5,859,881	4,213,705
Alimony received	178,217	2,647,942			228,773	3,496,776
Business or profession:  Net income	1,789,385	21,063,659	7,217	133,887	3,831,761	50,678,703
Net loss	415,982	2,982,913	1,022	4,734	1,267,955	9,075,489
Sales of capital assets:						
Net gain in AGI	383,510	6,917,689	6,589	74,262	3,614,324	63,055,347
Net loss in AGI	525,690	1,103,359	16,603	47,829	4,561,610	10,214,032
Sales of property other than capital assets	47,994	-55,569	529	-589	387,961	-669,801
Taxable IRA distributions	337,049	2,889,180 14,947,297	971	2,464 502,943	2,939,495 8,075,700	23,644,528 108,215,409
Pensions and annuities in AGI	1,448,073	14,947,297	25,838	302,943	3,073,700	100,215,409
Rent and royalty:  Net income	236,214	1,903,194	4,448	32,231	1,532,457	15,163,400
Net loss	348,882	3,214,564	2,558	13,238	1,219,443	9,203,754
Farm rental income less loss	14,548	67,390	10	435	195,508	1,010,986
Partnership and S Corporation net income less loss	246,033	6,979,335	4,332	121,242	1,680,570	30,659,194
Estate and trust net income less loss	12,319	537,129	71	57,353	261,623	5,220,198
Farm net income less loss	45,767	-309,051	661	-22,212	360,770	-2,099,179
Unemployment compensation	1,791,698	7,387,951	1,879	6,901	3,277,016	13,447,592
Social security benefits in AGI	266,350	1,726,823 479,272	13,669 5,610	75,696 190,832	3,373,108 1,680,934	23,102,866 6,346,046
Other income less loss	476,928 3,371,936	5,585,340	20,474	30,514	9,040,731	18,758,768
Total statutory adjustments	281,734	462,047	2,903	7,007	930,608	2,081,425
Student loan interest deduction	695,366	343,004	2,950	1,361	2,559,765	1,500,779
Educator expenses deduction	312,909	73,703	3,021	278	720,756	165,316
Tuition and fees deduction	401,694	782,057	2,570	2,212	1,085,259	1,873,670
Payments to a Keogh plan	36,287	595,366	208	5,856	216,331	2,922,253
Deduction for self-employment tax	1,762,243	1,459,498	8,517	8,233	3,920,535	3,686,436
Self-employed health insurance deduction	189,308	628,084	626	5,559	1,002,284	2,641,985
Moving expenses adjustment	77,542 *1,195	148,734 *2,807		-	390,522 *15,082	724,826 *16,912
Medical savings account deduction  Certain business expenses of reservist, performing artists, etc	*4,047	*19,578	_	_	*209	*151
Total itemized deductions	3,984,708	63,175,015	31,873	695,327	12,542,255	191,639,919
Medical and dental expenses deduction	784,397	2,631,545	8,922	40,479	3,138,718	24,817,804
Taxes paid deduction	3,901,908	17,715,208	31,471	209,775	11,985,795	58,037,209
Interest paid deduction	3,367,581	27,407,723	29,125	323,297	8,349,198	59,922,487
Contributions deduction	3,406,457	7,908,204	31,831	75,729	10,103,795	27,575,913
Cesualty or theft loss deduction	12,826	65,460 7.984.520	0.457	 61.765	36,036 4,048,610	409,727 24,076,480
Total miscellaneous deductions	1,497,691 15,417,117	107,788,474	8,157 49,579	470,999	43,368,586	193,617,810
Basic standard deduction	370,017	430,822	5,013	4,762	4,882,025	5,719,565
Taxable income	13,216,206	257,788,205	55,047	1,836,370	42,119,367	1,003,815,305
Alternative minimum tax.	192,344	467,299	1,397	6,911	280,720	1,342,451
Total tax credits	10,342,418	8,385,424	39,109	40,969	7,016,366	4,011,116
Child care credit	2,106,634	1,157,169	5,900	1,269	127,666	69,435
Credit for the elderly or disabled	*6,813	*751		-	*97,286	*16,569
Child tax credit	7,934,753	5,239,724	29,305	27,176	809,122	550,204
Education credit	944,234	699,607 236,893	5,212	2,782	2,392,810 1,134,472	1,594,775 168,491
Retirement savings contribution credit	1,406,550 107,987	260,775	2,915	1,283	1,330,656	1,059,649
Earned income credit used to offset income	107,307	200,170	2,0.0	1,200	1,233,000	1,220,010
tax before credits	1,906,951	677,382	6,919	1,429	1,270,232	155,837
Minimum tax credit	10,636	15,757	43	69	48,046	153,178
General business credit	1,320	6,826	274	422	65,845	122,642
Empowerment zone and renewal community employment credit	1,213	1,778	42	2,493	4,390	15,240
Nonconventional source fuel credit	*12	*15			*2,676	*732
New York liberty zone credit.	*252	*2,992	42,666	- 294,226	*121 40,112,112	*4,728 172,326,371
Income tax after credits	7,094,941 7,094,941	31,336,335 31,336,335	42,666	294,226 294,226	40,112,112 40,11 <b>2,11</b> 4	172,326,413
Total tax liability	7,094,941	33,183,516	47,156	303,994	41,662,595	180,545,901
Total tax payments	17,809,431	58,563,875	69,304	493,122	51,339,721	215,251,018
Income tax withheld	17,598,631	53,142,559	68,549	353,693	48,789,918	172,637,089
Estimated tax payments	351,052	4,349,253	2,710	97,634	4,198,960	36,079,476
Overpayment refunded	18,278,263	53,972,943	75,985	241,029	43,915,135	48,797,472
Tax due at time of filing	1,007,884	2,728,137	2,227	11,004	9,217,750	17,590,315

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

	Number	Adjusted	Salaries a	Salaries and wages	Taxable interest	interest	Тах-ехет	Tax-exempt interest	Ordinary	Ordinary dividends	Qualified	Qualified dividends
Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	130,423,626	6,207,108,793	110,890,993	4,649,900,493	59,459,344	127,159,692	4,524,955	53,750,230	30,475,097	115,141,232	22,449,379	80,994,736
No adjusted gross income	1,813,840	-80,477,587	681,100	15,842,577	877,874	4,445,953	88,124	1,409,781	717,460	2,073,421	538,806	1,187,059
\$1 under \$5,000	11,697,628	31,038,757	9,200,143	28,588,778	2,969,085	1,643,953	123,695	397,168	1,578,436	1,235,689	1,097,377	627,217
\$5,000 under \$10,000	12,503,409	93,177,705	9,781,131	69,234,682	3,308,116	3,456,291	163,316	680,418	1,380,620	2,006,274	926,155	870,172
\$10,000 under \$15,000	12,002,004	149,440,301	9,273,080	106,747,036	3,364,626	4,848,900	181,177	855,375	1,583,114	2,460,006	1,120,992	1,213,699
\$15,000 under \$20,000	11,293,967	197,178,297	9,195,561	148,814,041	3,381,475	5,163,829	197,926	095'688	1,560,329	2,708,681	1,076,136	1,469,307
\$20,000 under \$25,000	9,831,150	220,503,762	8,399,874	177,050,712	3,030,189	4,796,162	157,556	1,233,682	1,303,320	2,493,638	912,619	1,243,827
\$25,000 under \$30,000	8,541,753	234,588,965	7,558,414	194,801,367	2,856,628	3,552,524	141,481	1,070,871	1,236,054	2,121,102	844,102	1,088,721
\$30,000 under \$40,000	13,957,257	484,774,627	12,430,251	400,770,293	5,845,710	7,113,008	313,398	1,950,196	2,424,785	4,175,498	1,740,764	2,329,807
\$40,000 under \$50,000	10,452,444	467,518,979	9,363,199	383,634,316	5,364,288	6,547,809	354,141	2,033,209	2,401,322	4,592,690	1,760,162	2,748,419
\$50,000 under \$75,000	17,372,492	1,065,749,827	15,802,428	867,877,572	11,130,308	14,273,119	656,745	4,625,825	5,261,424	10,784,239	3,792,836	6,383,396
\$75,000 under \$100,000	9,542,599	820,884,076	8,827,863	673,487,463	7,232,518	10,932,954	540,984	4,160,348	3,913,100	9,042,670	2,915,199	6,287,579
\$100,000 under \$200,000	8,878,643	1,170,179,856	8,181,957	916,150,243	7,673,164	18,511,018	858,736	9,256,709	5,075,118	19,504,130	3,948,047	14,539,953
\$200,000 under \$500,000	1,999,016	576,309,296	1,743,956	368,433,219	1,897,528	12,890,148	490,747	8,997,360	1,555,308	15,844,668	1,334,764	12,139,244
\$500,000 under \$1,000,000	356,140	241,211,330	301,914	125,160,759	348,508	6,932,606	151,322	4,903,234	315,791	8,823,871	286,673	7,233,392
\$1,000,000 under \$1,500,000	81,695	98,875,460	67,026	42,557,134	80,475	3,447,446	42,446	2,240,160	75,085	3,964,349	68,494	3,214,045
\$1,500,000 under \$2,000,000.	34,016	58,497,902	28,236	23,148,496	33,729	2,091,307	19,675	1,334,480	31,650	2,544,038	28,966	2,015,851
\$2,000,000 under \$5,000,000	48,278	142,219,690	40,191	50,954,805	47,910	5,389,030	30,476	3,436,044	45,414	6,809,856	41,654	5,445,232
\$5,000,000 under \$10,000,000	11,168	76,311,438	909'6	24,087,588	11,109	3,148,923	8,120	1,638,362	10,791	3,907,320	10,022	3,101,866
\$10,000,000 or more	6,126	159,126,112	5,163	32,559,413	6,105	7,974,713	4,890	2,637,448	5,978	10,049,091	5,613	7,855,948
Taxable returns, total	88,921,904	5,746,568,751	77,899,370	4,198,637,208	48,411,471	111,026,195	3,895,706	48,044,404	25,167,939	105,301,379	18,774,423	75,952,035
No adjusted gross income	4,522	-5,094,991	2,461	347,821	3,554	558,129	798	93,719	2,339	192,522	1,870	114,976
\$1 under \$5,000	835,922	2,494,291	489,929	1,544,684	469,881	325,671	27,740	22,295	386,819	321,802	311,940	193,220
\$5,000 under \$10,000	4,116,242	31,995,562	3,709,940	27,443,375	1,119,790	692,887	45,894	113,289	439,185	421,736	308,730	238,413
\$10,000 under \$15,000	6,042,925	75,393,049	4,729,512	55,038,265	1,870,083	2,788,364	89,668	279,113	834,846	1,263,278	596,780	637,863
\$15,000 under \$20,000	6,304,103	110,625,566	4,995,966	80,119,989	2,150,579	3,393,988	129,840	602'909	1,003,487	1,786,965	704,871	1,012,729
\$20,000 under \$25,000	6,095,228	137,029,808	4,977,450	103,792,040	2,254,053	3,939,035	123,068	865,067	1,000,174	1,942,054	707,250	954,687
\$25,000 under \$30,000	6,092,090	167,694,124	5,245,830	134,773,467	2,198,881	3,048,177	107,833	727,134	981,540	1,640,759	664,337	826,414
\$30,000 under \$40,000	11,856,081	413,146,253	10,466,739	337,402,241	5,147,630	6,305,974	275,529	1,552,179	2,138,484	3,667,007	1,530,475	2,035,922
\$40,000 under \$50,000	996,889,366	432,975,517	8,633,595	353,839,142	5,010,813	5,998,964	330,483	1,748,448	2,247,098	4,101,609	1,641,766	2,467,182
\$50,000 under \$75,000	17,024,921	1,045,511,568	15,498,058	852,207,067	10,917,014	13,725,277	637,631	4,256,997	5,152,470	10,358,941	3,709,411	6,157,879
\$75,000 under \$100,000	9,486,123	816,206,695	8,783,610	670,331,024	7,189,224	10,758,418	530,242	3,846,345	3,882,109	8,790,310	2,887,124	6,104,842
\$100,000 under \$200,000	8,861,764	1,167,988,946	8,171,804	915,183,645	680'29'2	18,208,639	851,364	8,886,385	5,061,470	19,222,693	3,935,451	14,349,660
\$200,000 under \$500,000	1,996,787	575,673,389	1,742,760	368,244,176	1,895,558	12,702,387	489,931	8,911,352	1,553,659	15,627,320	1,333,388	12,066,308
\$500,000 under \$1,000,000	355,750	240,943,755	301,706	125,111,352	348,173	6,855,182	151,165	4,879,721	315,501	8,785,532	286,419	7,206,460
\$1,000,000 or more	181,080	533,985,221	150,010	173,258,921	179,149	21,725,102	105,521	11,255,653	168,758	27,178,852	154,612	21,585,480
Nontaxable returns, total	41,501,722	460,540,042	32,991,623	451,263,285	11,047,873	16,133,496	629,249	5,705,825	5,307,159	9,839,853	3,674,957	5,042,701

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars.)

	State	State income	Alin	Alimony		Business or profession	profession		Capite	Canital pain	Capital pain	loain
Size of adjusted	tax re	təx refunds	rece	received	Net ir	Net income	Net loss	loss	distrib	distributions	distributions (post 5/5/03)	(post 5/5/03)
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	24,655,907	23,425,623	431,368	6,470,712	14,442,334	268,581,833	4,973,314	38,926,548	1,095,371	332,293	748,350	188,578
No adjusted gross income	84,202	252,280	3,443	63,035	170,783	2,149,014	390,007	8,664,063	8,474	2,950	6,189	1,545
\$1 under \$5,000	112,122	63,685	14,032	73,698	1,197,766	3,654,636	138,821	733,329	101,205	24,266	70,268	8,239
\$5,000 under \$10,000	220,297	108,381	23,783	137,145	1,616,533	10,468,707	165,268	1,161,245	64,522	23,127	31,734	2,892
\$10,000 under \$15,000	364,463	161,252	44,773	401,495	1,498,442	13,946,606	239,353	1,624,570	59,224	14,133	39,479	4,127
\$15,000 under \$20,000	522,071	255,068	42,176	275,754	1,025,599	11,829,670	270,255	1,689,841	63,806	23,416	46,628	15,610
\$20,000 under \$25,000	673,000	319,439	43,527	395,506	838,871	10,255,670	301,450	1,848,499	51,296	26,512	27,747	2,300
\$25,000 under \$30,000	858,699	421,260	27,203	278,435	738,199	9,681,959	300,871	1,761,329	45,726	17,116	33,237	9,417
\$30,000 under \$40,000	2,312,713	1,150,310	70,386	708,559	1,269,830	17,792,224	505,190	3,134,221	87,116	11,520	65,223	6,862
\$40,000 under \$50,000	2,693,056	1,562,219	55,134	688,091	1,049,486	15,022,525	501,117	2,875,730	87,106	9,147	62,168	4,917
\$50,000 under \$75,000	6,452,474	4,257,598	65,028	1,481,590	1,984,892	32,961,232	939,793	4,893,557	188,754	81,096	119,186	70,097
\$75,000 under \$100,000	4,591,424	3,569,046	**41,884	**1,967,403	1,199,941	26,770,303	545,925	2,881,898	**338,142	600'66**	100,381	21,561
\$100,000 under \$200,000	4,525,726	5,021,706	:	:	1,338,203	54,234,780	509,331	3,635,194	:	:	**142,897	**39,292
\$200,000 under \$500,000	965,489	2,445,880	:	:	414,502	38,520,139	130,973	1,706,896	:	:	:	:
\$500,000 under \$1,000,000	178,913	1,154,645	:	:	68,282	11,216,926	21,772	760,887	:	:	2,378	1,243
\$1,000,000 under \$1,500,000	43,185	503,374	:	:	14,417	3,383,195	5,569	270,541	:	:	595	369
\$1.500.000 under \$2.000.000.	19.091	312.131	:	:	5,526	1,423,238	2,494	160,553	:	:	86	43
\$2.000.000 under \$5.000.000.	28.073	789.698	:	:	8,059	2,892,916	3,674	459,470	:	*	122	55
\$5,000,000 under \$10,000,000.	006'9	406,730	:	:	1,959	1,151,622	859	198,847	:	;	10	2
\$10,000,000 or more	4,007	670,922	:	:	1,044	1,226,471	292	465,878	:	:	æ	9
Taxable returns, total	22,339,960	21,616,749	325,928	5,641,320	8,629,187	216,317,884	3,516,557	22,922,189	904,186	279,585	628,332	171,723
No adjusted gross income	328	6,298	1	ı	1,316	156,785	648	126,201	9.	(Z)	9.	(Z)
\$1 under \$5,000	*2,945	*2,723	1	1	18,120	39,302	*4,635	-6,766	37,637	9,612	27,680	2,484
\$5,000 under \$10,000	23,613	11,681	.6,673	*34,754	182,689	1,139,796	24,553	98,894	20,578	6,203	9,671	350
\$10,000 under \$15,000	122,399	44,034	21,091	174,138	393,676	3,562,940	78,179	404,507	39,265	8,318	26,634	1,009
\$15,000 under \$20,000	269,556	104,173	20,793	174,194	423,499	4,629,145	127,359	709,756	43,116	16,536	29,384	12,924
\$20,000 under \$25,000	417,971	169,406	27,633	259,117	408,315	4,458,162	166,480	390'006	37,415	25,475	19,600	1,743
\$25,000 under \$30,000	594,271	254,109	24,587	260,892	418,085	5,218,567	186,242	1,000,231	35,717	16,867	25,420	9,280
\$30,000 under \$40,000	1,903,702	869,723	65,242	646,269	933,577	12,939,451	380,885	2,270,963	80,879	10,624	62,121	6,494
\$40,000 under \$50,000	2,391,719	1,317,208	53,280	654,724	904,871	12,749,372	422,566	2,450,961	85,075	7,105	62,160	4,771
\$50,000 under \$75,000	6,281,027	4,057,178	64,784	1,470,415	1,905,727	31,090,324	908,494	4,566,091	186,413	80,350	119,174	960'02
\$75,000 under \$100,000	4,567,215	3,526,178	**41,845	**1,966,817	1,190,987	26,461,480	543,472	2,832,704	**338,088	**98,497	100,378	21,561
\$100,000 under \$200,000	4,520,366	4,998,621	:	:	1,334,973	54,096,337	507,455	3,584,044	:	:	**142,891	**39,292
\$200,000 under \$500,000	964,849	2,433,344	:	:	414,138	38,493,363	130,712	1,668,033	:	:	:	:
\$500,000 under \$1,000,000	178,804	1,148,482	:	:	68,231	11,212,482	21,724	755,376	:	:	2,378	1,243
\$1,000,000 or more.	101,193	2,673,592	:	:	30,983	10,070,378	13,153	1,547,595	;	:	834	475
Nontaxable returns, total	2,315,946	1,808,874	105,440	829,392	5,813,146	52,263,949	1,456,757	16,004,359	191,185	52,708	120,018	16,855
Footnotes at end of table												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

						Sales of capital assets reported on Form 1040, Schedule D	d on Form 1040,	Schedule D				
Size of adjusted	Ta» net	Taxable net gain	Tax	Taxable net loss	Net capital gain loss before limita	Net capital gain before exclusion/ loss before limitation (post 5/5/03)	Shor	Short-term capital gain	Shor	Short-term capital loss	Short capital gaín	Short-term capital gain (post 5/5/03)
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(56)	(27)	(28)	(59)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	9,081,384	322,973,738	12,808,303	28,952,022	5,894,348	196,351,961	3,919,314	37,355,071	5,815,548	154,566,974	2,015,696	13,260,352
No adjusted gross income	132,346	6,909,984	759,072	1,946,757	80,858	3,796,772	78,482	1,596,349	399,126	16,022,469	84,849	948,435
\$1 under \$5,000	395,420	643,762	603,584	1,285,310	244,010	410,096	145,135	165,678	258,422	3,640,716	58,242	201,208
\$5,000 under \$10,000	355,451	928,143	572,670	1,262,550	217,526	965'665	132,093	332,545	219,219	4,005,510	62,130	231,664
\$10,000 under \$15,000	380,433	1,071,854	629,352	1,321.734	226,427	556,134	165,646	313,624	208,188	3,461,542	61,659	211,383
\$15,000 under \$20,000	491,280	1,688,457	532,023	1,157,737	298,417	894,998	161,940	448,497	205,455	3,536,776	74,218	194,874
\$20,000 under \$25,000	403,003	1,639,551	464,462	1,051,324	249,102	907,341	134,687	378,371	205,098	3,245,941	56,088	178,034
\$25,000 under \$30,000	330,790	1,434,441	482,048	1,024,833	195,656	791,444	137,917	417,570	197,947	3,164,026	78,529	237,468
\$30,000 under \$40,000	653,236	3,124,010	949,525	2,033,898	396,983	1,597,122	254,939	806,061	396,595	5,610,681	144,218	504,546
\$40,000 under \$50,000	690,743	3,437,332	954,658	2,055,972	469,743	2,083,492	265,408	658,458	415,419	7,319,301	141,862	395,832
\$50,000 under \$75,000	1,505,999	10,720,772	2,036,517	4,468,260	947,828	5,904,165	660,823	1,746,073	833,634	14,384,599	313,577	1,138,007
\$75,000 under \$100,000	1,181,007	11,798,336	1,560,357	3,468,620	778,675	6,683,958	504,502	1,898,660	706,259	12,302,058	258,806	1,097,717
\$100,000 under \$200,000	1,674,130	35,940,629	2,234,711	5,166,699	1,117,965	20,325,618	798,407	4,953,785	1,054,003	27,573,495	412,215	2,194,830
\$200,000 under \$500,000	643,798	48,670,291	795,480	2,056,730	477,360	30,665,489	336,462	4,801,657	510,030	22,410,958	191,235	1,370,306
\$500,000 under \$1,000,000	148,093	32,612,740	160,487	442,975	115,691	21,013,384	85,087	2,892,628	128,977	10,899,372	46,485	731,543
\$1,000,000 under \$1,500,000	39,827	18,027,674	34,857	98,200	31,851	11,515,593	23,788	1,677,333	32,955	4,264,836	13,040	379,926
\$1,500,000 under \$2,000,000	17,758	11,800,206	13,949	39,953	14,468	7,551,360	10,745	1,226,974	14,461	2,357,074	5,895	193,003
\$2,000,000 under \$5,000,000	26,719	35,204,672	19,130	54,825	22,014	22,397,262	16,137	3,377,442	21,914	5,036,041	9,143	492,912
\$5,000,000 under \$10,000,000	7,037	23,085,500	3,750	10,837	6,040	14,954,695	4,332	2,407,292	5,154	1,966,906	2,255	326,603
\$10,000,000 or more	4,313	74,235,385	1,672	4,809	3,732	43,703,443	2,784	7,256,072	2,682	3,364,672	1,249	2,232,060
Taxable returns, total	7,775,882	310,668,112	9,947,662	22,240,642	5,143,680	189,804,952	3,332,606	33,625,747	4,527,719	115,818,741	1,665,837	11,020,903
No adjusted gross income	2,027	1,330,052	1,242	3,566	1,499	916,546	465	157,564	1,465	531,764	484	56,938
\$1 under \$5,000	171,761	166,920	45,637	62,403	120,371	118,994	45,956	33,068	22,345	61,749	*6,167	*2,981
\$5,000 under \$10,000	140,679	397,879	122,670	207,407	99,280	292,205	38,402	64,964	38,859	330,981	15,139	32,391
\$10,000 under \$15,000	200,113	469,475	275,387	557,691	124,619	234,815	71,397	110,801	89,749	1,013,790	24,325	92,459
\$15,000 under \$20,000	319,339	1,099,856	320,003	692,002	203,600	608,147	100,666	254,326	119,235	1,341,731	40,132	96,452
\$20,000 under \$25,000	307,981	1,111,745	340,769	739,484	189,999	624,092	106,474	272,291	140,310	1,623,029	42,140	117,414
\$25,000 under \$30,000	255,858	1,062,196	371,563	772,851	151,095	604,403	109,008	287,737	143,046	1,733,306	54,183	125,556
\$30,000 under \$40,000	554,308	2,426,654	820,122	1,734,956	345,154	1,270,006	207,084	493,925	331,142	3,814,501	116,126	385,301
\$40,000 under \$50,000	644,379	3,080,800	870,545	1,873,945	437,080	1,860,844	241,643	544,969	378,417	6,000,164	127,809	336,205
\$50,000 under \$75,000	1,458,130	9,972,416	1,980,573	4,318,811	918,588	5,497,755	639,205	1,561,095	803,391	12,391,933	305,283	963,094
\$75,000 under \$100,000	1,166,725	11,060,701	1,544,572	3,427,946	766,807	6,190,775	497,389	1,727,971	697,200	11,383,634	254,264	1,074,926
\$100,000 under \$200,000	1,668,275	35,617,245	2,226,250	5,144,044	1,115,395	20,130,980	796,205	4,805,251	1,047,409	26,521,531	410,829	2,135,411
\$200,000 under \$500,000	642,855	48,441,619	794,676	2,054,470	476,632	30,523,459	336,003	4,701,059	509,248	21,907,399	190,986	1,357,378
\$500,000 under \$1,000,000	147,899	32,492,675	160,366	442,640	115,533	20,937,150	84,984	2,862,084	128,825	10,767,504	46,416	706,157
\$1,000,000 or more	95,554	161,937,878	73,288	208,426	78,029	99,994,780	57,724	15,748,643	620,77	16,395,726	31,553	3,538,239
Nontaxable returns, total	1,305,502	12,305,626	2,860,641	6,711,380	750,668	6,547,009	586,708	3,729,324	1,287,829	38,748,233	349,858	2,239,448
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars.)

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The color of the colo						Saids of capitor	Sers reported on	sales of capital assets reported on Form 1040, schedule D-continued	Tule D-continued				
Minima	Size of adjusted	Sho	nt-term arryover	Net short-te sales of ca	rm gain from pital assets	Net short-te sales of ca	rm loss from pital assets	Net short-ter sales of capital as	rm gain from seets (post 5/5/03)	Net short-te sales of capital as	rm loss from ssets (post 5/5/03)	Short-tern other forms (2:	19ain from 119, 4797, etc.)
1,10,10,   1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	gross income	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
34,11,182         14,48,2972         1,44,48,384         3,13,186         1,40,13,186 <th< th=""><th></th><th>(37)</th><th>(38)</th><th>(39)</th><th>(40)</th><th>(41)</th><th>(42)</th><th>(43)</th><th>(44)</th><th>(45)</th><th>(46)</th><th>(47)</th><th>(48)</th></th<>		(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
150.000   3.000, 4.	All returns, total	3,171,952	144,292,722	4,343,593	32,369,679	3,321,276	21,003,816	3,092,471	19,957,705	1,877,107	11,715,739	106,547	3,166,920
150867   3.50440   150528   214220   113221   504,000   113,291   112221   525.00   113,391   114,391   112,391	No adjusted gross income	288,129	14,819,911	125,192	1,748,090	175,558	1,925,110	84,577	1,085,578	191'08	169,708	3,562	86,284
17.00.00   17.00.00	\$1 under \$5,000	150,937	3,204,046	150,299	313,219	133,741	564,000	113,738	192,127	57,526	197,491	*1,145	*2,378
115,002   31,003,002   111,002   31,004,002   31,004,002   31,004,002   31,004,002   31,004,002   31,003,00	\$5,000 under \$10,000	120,906	3,616,647	135,589	471,938	129,601	553,544	93,552	262,764	60,125	232,190	1,619	4,295
100,000   3,120,446   17,00582   56,0882   17,0242   23,0437   23,0430   65,679   18,977   17,2460   4,977   17,2460   17,24	\$10,000 under \$15,600	108,804	3,224,120	183,332	465,543	111,925	347,147	122,498	318,634	54,863	178,138	.1,168	.3,960
115,882   31,013,922   14,7852   456,882   122,203   123,223   239,873   47,772   173,440   4,900	\$15,000 under \$20,000	109,580	3,120,748	173,055	462,030	125,661	511,469	114,279	316,340	62'679	189,773	*4,017	*16,468
69,124         278,799         147,962         49,524         122,093         49,134         123,993         133,399         45,999         45,999           19,278         6,147,344         26,627         1,112,409         147,362         25,424         70,056         53,794         133,399         18,323         48,999           414,401         1,220,568         6,147,344         26,074         25,446         100,200         13,020         11,023         11,227         11,227           312,130         21,170,349         260,112         2,367,887         2,200,089         2,200,099         13,020         11,023         11,029         11,029         11,029         11,029         11,029         11,029         11,029         11,020         11,029         11,020 <td>\$20,000 under \$25,000</td> <td>115,982</td> <td>3,105,362</td> <td>150,653</td> <td>561,882</td> <td>102,221</td> <td>321,242</td> <td>90,320</td> <td>328,878</td> <td>47,772</td> <td>172,440</td> <td>*81</td> <td>*634</td>	\$20,000 under \$25,000	115,982	3,105,362	150,653	561,882	102,221	321,242	90,320	328,878	47,772	172,440	*81	*634
1925/75   6.741246   226.627   117.4268   223.447   601.356   264.712   2.024.47   601.356   265.611   141.4810   236.241   100.05646   11.207   12.207   2.024.41   100.0266   2.024.40   2.024.40   2.024.40   2.024.41   2.024.40   2.024.41   2.024.40   2.024.41	\$25,000 under \$30,000	89,124	2,769,799	147,952	436,324	122,038	488,080	102,112	289,767	72,304	208,970	4,509	39,174
1126/15/2   1270/2990   520/3287   720/2569   152/3287   720/2569   152/3287   1444801   126/2567   126/25887   126/25887   12	\$30,000 under \$40,000	180,956	5,147,346	285,621	1,112,468	234.467	801,314	218,301	656,233	135,356	498,178	4,760	41,728
32,120   1,120,007   602,403   2,177,549   500,840   2,200,108   306,541   1,144,810   2,904,418   1,105,045   1,1227   1,4168   396,340   396,3	\$40,000 under \$50,000	192,675	6,731,294	267,059	881,335	253,287	750,556	183,218	523,784	133,389	369,088	8,228	6,581
332,139         11,740,980         564,112         2,987,687         4,387,480         437,726         4,370,568         2,987,687         4,367,589         2,323,249         1,370,589         5,484,789         9,981,144         5,588,43         4,086,772         2,687,73         3,413,380         1,384,789         1,373,481         1,373,889         1,383,489         9,081,144         5,588,44         2,527,562         2,687,73         3,413,380         1,439         2,513,889         2,613,89         2,433,899         2,433,899         2,433,899         2,433,899         2,433,899         2,433,899         2,433,899         2,433,899         2,433,899         2,433,899         2,433,899         2,433,899         2,433,899         2,433,899         2,433,899 <td>\$50,000 under \$75,000</td> <td>414,901</td> <td>12,802,667</td> <td>692,463</td> <td>2,177,549</td> <td>500,880</td> <td>2,260,108</td> <td>505,611</td> <td>1,414,810</td> <td>292,441</td> <td>1,095,045</td> <td>11,257</td> <td>57,019</td>	\$50,000 under \$75,000	414,901	12,802,667	692,463	2,177,549	500,880	2,260,108	505,611	1,414,810	292,441	1,095,045	11,257	57,019
569137         25,148         56,0081         56,0081         609,086         4,006,079         6,08,072         3,613,270         344,380         366,144         26,0081         26,0187         26,0187         36,130         1,133,000         1,253,000         <	\$75,000 under \$100,000	322,159	11,749,980	564,112	2,957,687	438,744	1,807,260	437,900	1,370,518	249,476	1,083,471	14,186	127,258
331,380         21,728,204         396,330         5,778,814         273,821         2,677,827         2,66,675         3,41,380         11,236         1,235,686         15,843         15,259,686         1,523,686         1,523,686         1,523,686         1,523,686         1,523,686         1,523,686         1,523,686         1,523,686         1,523,687         1,138,787         1,148         3,00,486         1,138,72         1,247,287         1,138,427         1,148         3,00,586         1,138,427         1,148         3,00,586         1,138,427         1,148         3,00,586         1,138,427         1,148         3,00,586         1,138,427         1,148         3,00,586         1,148         3,00,586         1,148         3,00,586         1,148         3,141         3,141         3,144	\$100,000 under \$200,000	591,137	25,144,889	908,114	5,810,931	966'609	4,046,079	628,472	3,613,270	384,672	2,041,434	20,369	262.027
95.229         10.647.640         99.513         2.787.297         66.282         1.78.18         1.78.18         1.78.19         4.14.37         557.186         7.479         2           11.88         2.24.93-99         2.89.54         1.237.464         1.78.63         9.43.596         5.23.18         11.884         300.086         7.477         1.48           11.89         2.240.9466         11.967         7.65.53         9.17.50         10.126         5.98.94         1.447         1.44         1.447         1.4	\$200,000 under \$500,000	331,380	21,728,204	396,350	5,478,854	273,621	2,697,712	265,675	3,413,362	173,381	1,253,698	15,843	314,514
25.511         4.233,399         26,954         1.297,464         17,683         543,566         22,136         682,803         11,684         300,036         26,954         1.297,464         17,683         6,047,967         10,126         506,556         5,281         16,727         1,457         1           4,106         1,908.229         1,1987         1,883,250         1,2572         1,4176         1,226.87         8,191         371,466         2,473         3,914,69         2,473         3,74,66         2,473         3,914,69         2,473         3,7466         4,142         6,382,24         2,084         16,727         1,457         1,472	\$500,000 under \$1,000,000	95,329	10,647,640	99,513	2,767,297	66,262	1,251,687	77,878	1,781,907	41,437	575,196	7,479	250,394
11.188         2.408.496         11.987         785.533         8.125         307.507         10.126         508.586         5.281         150.721         14.457           16.998         4,002.229         17.982         1883.350         12.572         841,95         15.405         12.22.887         8.191         371.488         2.473         37.466           2,446         1,000.806         4,6556         2,304         1,514.74         1,546.27         1,278.67         1,618.87         1,614.43         2,533         2,094         1,179.27         9.56         1,096         1,175.62         1,175.62         2,448         1,120.62         1,175.62         1,179.62         1,180.73         1,180.73         1,180.73         1,180.73         1,180.73         1,180.83         2,433         1,175.63         1,180.73	\$1,000,000 under \$1,500,000	25,511	4,239,399	26,954	1,297,464	17,663	543,596	22,136	882,803	11,684	330,036	2,652	189,138
4,106         1,502,08         1,596,229         17,962         17,	\$1,500,000 under \$2,000,000	11,189	2,409,496	11,987	785,533	8,125	307,507	10,126	509,595	5,281	150,721	1,457	126,264
4,106         1,500,806         4,656         939,409         3,111         373,466         4,142         638,224         2,094         161,727         956         2           2,148         3,027,138         2,730         1,818,877         1,804         612,143         2,532         1,136,427         1,296,987         7,56         1,106,277         1,296,987         1,136,427         1,296,987         7,66         1,136,427         1,296,587         1,138,787         1,138,787	\$2,000,000 under \$5,000,000	16,998	4,903,229	17,962	1,883,250	12,572	841,795	15,405	1,222,687	8,191	371,468	2,473	346,675
2,148         3,027,138         2,730         1,804         612,143         2,532         1,136,427         1,276         1,276         1,276         1,276         1,276         1,276         1,276         1,286         1,286         1,286         1,286         1,286         1,286         1,286         1,286         1,286         1,286         1,286         1,286         1,286         1,286         1,286         1,2342         670         52,038         670         52,038         305         51,387         7.49         7.6         9,747,274         96,690         30           1,2,342         56,668         31,000         48,906         32,666         51,988         59,434         27,170         76,167         7.2,981         7.7           1,544         15,769         1,180,733         110,709         32,602         51,988         29,434         27,170         76,167         7.3         7.3           1,560         1,560         1,68,300         110,389         32,000         1,211         32,379         7.2         7.3         7.3         7.3         7.3         7.3         7.3         7.3         7.3         7.3         7.3         7.3         7.3         7.3         7.3         7.3	\$5,000,000 under \$10,000,000	4,106	1,900,806	4,656	939,409	3,111	373,466	4,142	638,224	2,094	161,727	926	248,978
2.361.500         1.286         3.643.315         2.686.398         16.167.413         2.603.486         17.207.597         1.545.512         97.4727.4         95.890         3.0           1.286         488.555         8.37         86.197         3.98         69.288         67.03         52.038         3.65         1.487         1.487         1.487         1.487         1.488	\$10,000,000 or more	2,148	3,027,138	2,730	1,818,877	1,804	612,143	2,532	1,136,427	1,276	1,798,987	786	1,043,153
1,286         489,555         837         86,197         398         69,288         670         62,038         306         61,387         7.499         7.499         7.494         7.410         6,167         7.281         7.49         7.494         7.410         6,167         7.281         7.49         7.494         7.244         7.494         7.244         7.494         7.245         7.575         7.6576         7.6890         7.6890         7.11137         50,220         109,052         20,403         64,323         7.2861         7.2861         7.2861         7.2861         7.2861         7.2861         7.2861         7.2861         7.2861         7.2862         7.2863         7.24,349         35,510         94,389         7.2863         7.222         7.9124         7.24,349         35,510         94,389         7.222         7.9124         7.24,499         35,510         93,933         7.2466         7.2865         7.24,349         35,510         94,389         7.222         7.9124         7.24,499         35,510         94,389         7.24,349         7.24,499         35,510         94,389         7.24,349         7.24,499         35,510         94,389         7.24,349         7.24,499         7.24,499         7.24,499         7.24,499	Taxable returns, total	2,361,500	108,678,718	3,643,315	27,686,154	2,662,398	16,167,413	2,603,486	17,207,597	1,545,512	9,747,274	95,690	3,013,323
12,342         56,668         39,966         32,561         10,995         9,788         29,434         27,170         6,167         7,281	No adjusted gross income	1,286	489,555	837	86,197	398	69,288	029	52,038	305	51,387	••49	**5,534
15,769         290,476         31,209         48,906         29,620         51,988         21,782         51,798         14,187         32,379         ***           44,941         930,469         75,575         165,322         48,287         117,137         50,220         109,052         20,403         64,323         ***           44,941         930,469         75,575         165,322         78,890         221,951         72,847         224,949         35,510         93,393         7**         93,893         7**         93,893         7**         9**         9**         93,893         7**         9**	\$1 under \$5,000	12,342	56,668	39,996	32,561	10,995	9,788	29,434	27,170	*6,167	-2,981	1	1
44,941         930,469         75,575         165,322         49,287         117,137         50,220         109,052         20,403         64,323         .963           58,150         1,180,733         110,709         322,009         76,890         221,951         72,847         224,949         35,920         112,894         .2965         .963           70,586         1,465,058         1,465,111         114,734         269,995         87,433         300,535         79,124         520,078         35,920         112,894         .6           1,460,11         3,509,146         227,786         194,548         570,168         177,214         506,173         107,311         376,573         31,996           1,460,11         3,509,146         227,786         194,548         570,168         177,214         506,173         107,311         376,573         8,166           1,4,605         5,422,599         241,506         684,316         1,945,48         570,168         177,214         506,173         117,73         376,77         110,117         376,77         376,77         376,77         376,77         376,77         376,77         376,77         376,77         376,77         376,77         376,77         376,77         376,77<	\$5,000 under \$10,000	15,769	290,476	31,209	48,906	29,629	51,988	21,812	51,798	14,187	32,379	:	:
58,150         1,180,733         110,709         322,009         76,890         221,951         72,847         35,510         93,993         7.2,865           70,586         1,463,058         1,163,13         319,668         72,223         198,296         64,319         220,078         35,929         112,894         **           59,005         1,469,11         114,754         268,995         87,433         300,536         79,124         126,743         51,018         122,345         **         **           146,011         3,509,146         227,786         748,290         194,548         570,168         177,214         506,173         107,311         378,593         177,214         506,173         107,311         378,599         **	\$10,000 under \$15,000	44,941	930,469	75,575	165,322	48,287	117,137	50,220	109,052	20,403	64,323	*953	*3,775
70,686         1,463,088         115,353         319,668         72,223         198,296         64,319         220,078         35,929         112,894         ° 6           59,005         1,469,111         114,754         269,965         87,433         300,535         79,124         126,743         51,018         122,345         73,809           1,46,011         3,509,146         227,786         748,290         194,548         570,168         177,214         506,173         107,311         378,587         74,118           1,74,605         5,422,599         241,506         684,315         231,565         654,286         153,685         370,300         119,104         317,573         8,166           315,745         10,849,983         554,278         2,710,487         436,436         1,963,185         487,150         1,271,365         284,062         934,474         10,117           586,213         24,144,79         904,502         5,623,570         606,608         3,965,10         434,032         1,314,366         245,025         1,060,428         13,766           586,213         21,301,033         395,791         5,423,769         273,243         2,590,942         265,477         3,537,69         173,153         1,243,549	\$15,000 under \$20,000	58,150	1,180,733	110,709	322,009	76,890	221,951	72,847	224,949	35,510	93,993	*2,965	*11,511
59,005         1,469,111         114,754         269,995         87,433         300,535         79,124         126,743         51,018         122,345         73,809           146,011         3,509,146         227,786         748,290         194,548         570,168         177,214         506,173         107,311         378,587         74,118           174,605         5,422,599         241,506         684,315         231,565         654,286         163,585         370,300         119,104         317,573         8,166           390,808         11,013,938         667,401         1,948,988         486,436         1,766,310         487,150         1,271,365         246,062         934,474         10,117           586,213         24,144,79         904,502         5,623,570         1,766,310         434,032         1,314,366         245,025         1,060,428         13,766           586,213         24,144,79         904,502         5,623,570         666,608         3,976,510         625,777         3,533,821         383,453         12,3549         15,756           586,213         10,529,632         99,395         2,744,742         661,76         1,240,421         7,767         1,767,232         41,380         569,156         7,466 <td>\$20,000 under \$25,000</td> <td>70,586</td> <td>1,463,058</td> <td>115,353</td> <td>319,668</td> <td>72,223</td> <td>198,296</td> <td>64,319</td> <td>220,078</td> <td>35,929</td> <td>112,894</td> <td>9.</td> <td>•127</td>	\$20,000 under \$25,000	70,586	1,463,058	115,353	319,668	72,223	198,296	64,319	220,078	35,929	112,894	9.	•127
146.011         3,509,146         227,786         748,290         194,548         570,168         177,214         506,173         107,311         378,387         4,118           174,605         5,422,599         241,506         684,315         231,565         654,286         163,585         370,300         119,104         317,573         8,166         8,166           390,988         11,013,938         667,401         1,948,988         486,436         1,566,316         487,150         1,271,365         284,062         934,474         10,117           586,213         24,114,79         904,502         5,623,570         606,608         3,976,510         625,757         3,533,821         383,453         2,030,379         10,117           586,213         24,114,79         904,502         5,623,709         1,240,421         7,7787         1,767,232         1,243,549         15,765           10,529,632         99,335         2,744,742         66,176         1,240,421         7,7787         1,767,232         41,380         569,156         7,466           10,60,783         64,224         6557,335         2,496,609         34,286         4,286,749         1,767,232         41,380         569,156         7,466           10,00,428<	\$25,000 under \$30,000	500'65	1,469,111	114,754	269,995	87,433	300,535	79,124	126,743	51,018	122,345	.3,809	.16.882
174,605         5,422,599         241,506         684,315         231,565         654,286         163,685         370,300         119,104         317,573         8,166           390,988         11,013,938         667,401         1,948,388         486,436         1,563,185         487,150         1,271,365         284,062         934,744         10,117         3           390,988         11,013,938         667,401         1,948,388         486,436         1,566,310         434,032         1,214,366         245,025         1,060,428         10,117         3           586,213         24,114,479         904,502         5,623,570         606,608         3,976,510         625,777         3,533,821         383,453         1,206,428         15,765         3           330,763         21,301,033         395,791         5,423,769         273,243         2,590,942         265,777         3,533,769         17,343,549         15,765         3           95,213         10,529,632         99,335         2,744,742         66,176         1,240,421         77,787         1,787,232         41,380         569,156         7,486         2,732,825         8,310         1,98           488,882         16,057,839         64,224         6,557,335	\$30,000 under \$40,000	146,011	3,509,146	227,786	748,290	194,548	570,168	177,214	506,173	107,311	378,587	*4,118	*40,100
390,988         11,013,338         667,401         1,948,988         486,436         1,963,185         487,156         1,271,365         284,062         934,474         10,117           316,745         10,849,983         554,278         2,710,487         434,740         1,706,310         434,032         1,314,366         245,025         1,060,428         13,766           586,213         24,114,779         904,502         5,623,570         606,608         3,976,510         625,757         3,533,821         383,453         2,030,379         20,201         2           330,763         21,301,033         395,791         5,423,769         273,243         2,590,942         265,247         3,373,769         173,153         1,243,549         15,765         2           95,213         10,529,632         99,339         2,744,742         66,176         1,240,421         77,787         1,767,232         41,380         569,156         7,466         2           80,2882         16,057,839         64,224         6,557,335         2,496,609         54,287         4,288,744         28,505         2,732,825         8,310         1,686,465         1,986,465         1,986,465         1,0857         1,986,465         1,086,465         1,086,465         1,086,465	\$40,000 under \$50,000	174,605	5,422,599	241,506	684,315	231,565	654,286	163,585	370,300	119,104	317,573	8,166	6,330
315,745         10,849,983         554,278         2,710,487         434,740         1,706,310         434,032         1,314,366         245,025         1,060,428         13,766           586,213         24,114,479         904,502         5,623,70         606,608         3,976,510         626,757         3,533,821         383,453         2,030,379         20,201           330,763         21,301,033         395,791         5,423,769         273,243         2,590,942         266,247         3,373,769         17,243,549         15,765           95,213         10,529,632         99,395         2,744,742         66,176         1,240,421         77,787         1,767,232         41,380         569,156         7,466           10,605,839         64,224         6,557,335         43,225         2,496,609         54,287         4,258,744         28,505         2,732,825         8,310         1,           10,605,839         64,224         6,557,335         4836,525         65,877         4,836,403         488,985         2,750,109         331,595         1,968,465         10,966,465         10,867,837	\$50,000 under \$75,000	390,988	11,013,938	667,401	1,948,988	486,436	1,963,185	487,150	1,271,365	284,062	934,474	10,117	34,489
586.213         24,114,479         904,602         5,623,570         606,608         3,976,510         625,757         3,533,821         383,453         2,030,379         20,201           330,763         21,301,033         395,791         5,423,769         273,243         2,590,942         265,247         3,373,769         173,153         1,243,549         15,765           395,213         10,529,632         64,224         6,57,335         2,744,742         66,176         1,240,421         77,787         1,767,232         41,380         569,156         7,486           483,882         16,057,839         64,224         6,557,335         43,225         2,496,609         54,287         4,258,744         28,505         2,732,825         8,310         1,           810,452         35,614,004         700,279         4,883,525         658,877         4,836,403         489,985         2,750,109         331,595         1,968,465         10,867	\$75,000 under \$100,000	315,745	10,849,983	554,278	2,710,487	434,740	1,706,310	434,032	1,314,366	245,025	1,060,428	13,766	124,411
330,763 21,301,033 395,791 5,423,769 273,243 2,590,942 265,247 3,373,769 173,153 1,243,549 15,765 15,655 15	\$100,000 under \$200,000.	586,213	24,114,479	904,502	5,623,570	809'909	3,976,510	625,757	3,533,821	383,453	2,030,379	20,201	260,009
95,213 10,529,632 99,395 2,744,742 66,176 1,240,421 77,787 1,767,232 41,380 569,156 7,466 7,466 7,495,609 54,287 4,258,744 28,505 2,732,825 8,310 1 1,368,465 10,857 8,310 1 1,368,465 10,857 10,857	\$200,000 under \$500,000	330,763	21,301,033	395,791	5,423,769	273,243	2,590,942	265,247	3,373,769	173,153	1,243,549	15,765	310,851
59.882 16.057,839 64,224 6,557,335 43,225 2,496,609 54,287 4,258,744 28,505 2,732,825 8,310 1  810,452 35,614,004 700,279 4,683,525 658,877 4,836,403 488,985 2,750,109 331,595 1,968,465 10,857	\$500,000 under \$1,000,000	95,213	10,529,632	99,395	2,744,742	66,176	1,240,421	787,77	1,767,232	41,380	569,156	7,466	249,777
810,452 35,614,004 700,279 4,683,525 658,877 4,836,403 488,985 2,750,109 331,595 1,968,465 10,857	\$1,000,000 or more	59,882	16,057,839	64,224	6,557,335	43,225	2,496,609	54,287	4,258,744	28,505	2,732,825	8,310	1,949,526
	Nontaxable returns, total	810,452	35,614,004	700,279	4,683,525	658,877	4,836,403	488,985	2,750,109	331,595	1,968,465	10,857	153,598

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

					Sales of capital a	Sales of capital assets reported on Form 1040, Schedule D-continued	orm 1040, Schee	tule D-continued				
Size of adjusted	Short-term lo. forms (4684, 6)	Short-term loss from other forms (4684, 6781, and 8824)	Short-term gain from other form: (2119, 4797, etc.)(post 5/5/03)	(0	Short-term loss from other forms (4684, 6781, and 8824)(post 5/5/03	Short-term loss from other forms 1684, 6781, and 8824)(post 5/5/03)	Net short-term partnership/ S-corp gain	rt-term partnership/ S-corp gain	Net short-terr S-cor	Net short-term partnership/ S-corp toss	Net short-terr S-corp gain	Net short-term partnership/ S-corp gain (post 5/5/03)
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(25)	(58)	(69)	(09)
Il returns, total	85,943	964,323	85,559	2,125,388	60,223	630,143	646,764	16,329,470	365,145	2,841,365	494,963	12,177,592
No adjusted gross income	4,725	139,308	2,017	61,875	2,969	64,999	15,498	940,817	12,927	316,987	11,870	654,137
\$1 under \$5,000	1,259	10,361	*959	161	817	4,330	21,614	13,865	9,302	26,094	10,710	10,583
\$5,000 under \$10,000	.547	*5,430	966.	*4,460	•320	*5,375	18,919	45,737	8,515	19,313	12,197	26,414
\$10,000 under \$15,000	4,567	4,117	•1,199	*441	*2,499	*4,558	13,724	12,894	9,174	54,931	7,330	22,435
\$15,000 under \$20,000	2,951	43,623	*2,526	*13,469	*1,024	*1,895	16,456	159,062	11,847	49,999	095'6	17,592
\$20,000 under \$25,000	1,149	.2,323	*81	.482	*1,085	.80	18,088	10,094	12,980	11,254	7,404	4,987
\$25,000 under \$30,000	1,029	9,827	*2,353	.22,020	1,015	1,102	18,062	72,487	12,562	26,736	14,187	41,815
\$30,000 under \$40,000	7,987	32,389	5,306	31,027	4,434	6,787	28,590	79,431	23,245	57,197	29,656	85,818
\$40,000 under \$50,000	3,841	33,878	4,435	2,093	2,311	6,205	38,464	52,309	19,141	89,903	28,608	32,717
\$50,000 under \$75,000	15,165	41,129	7,194	23,213	10,540	11,109	87,497	282,248	34,320	58,434	51,414	180,080
\$75,000 under \$100,000	6,219	21,271	16,432	118,614	3,274	6,445	54,454	197,673	44,557	107,504	40,984	166,818
\$100,000 under \$200,000	10,455	87,053	15,843	134,703	8,524	106,458	135,564	802,774	76,210	228,278	109,121	637,991
\$200,000 under \$500,000	9,234	63,075	12,248	197,893	7,758	50,244	92,479	1,374,363	52,544	288,083	84,378	1,116,058
\$500,000 under \$1,000,000	5,814	47,361	6,662	156,695	4,363	30,000	42,881	1,292,933	19,848	370,678	37,340	1,046,557
\$1,000,000 under \$1,500,000	2,770	57,198	2,228	114,508	2,184	34,656	15,644	900,152	6,540	134,064	13,977	687,496
\$1,500,000 under \$2,000,000	1,814	29,928	1,254	77,914	1,477	25,349	7,680	789,956	3,328	84,950	098'9	619,629
\$2,000,000 under \$5,000,000	3,798	112,534	2,241	241,860	3,295	80,734	13,906	2,182,343	5,541	213,499	12,572	1,723,232
\$5,000,000 under \$10,000,000.	1,400	57,526	849	147,457	1,238	43,656	4,245	1,752,492	1,624	170,264	3,946	1,264,188
\$10,000,000 or more	1,219	165,991	738	776,501	1,096	146,161	3,000	5,367,838	941	533,197	2,848	3,839,043
axable returns, total	71,128	696,120	78,801	2,033,244	51,846	507,964	570,435	14,900,431	314,755	2,263,342	442,823	11,231,332
No adjusted gross income	72	5,783	36	6,036	276	3,065	699	109,438	292	10,743	534	73,674
\$1 under \$5,000	1	1	1	1	I	ı	*7,620	*5,248	*2,700	£.	•5,473	*2,443
\$5,000 under \$10,000	*254	*88	ı	ı	*248	.56	10,496	28,318	1,200	069.	.6,290	.14,751
\$10,000 under \$15,000	•1,990	147	1	ı	1	ı	•6,614	•1,896	*4,170	*26,228	*3,228	13,008
\$15,000 under \$20,000	*414	*11,644	*2,420	*13,406	*31	*1,423	.7,889	*13,318	*7,792	*19,916	*2,918	*3,675
\$20,000 under \$25,000	•1,108	2,151	9.	•100	1,077	.36	12,061	266	10,217	8,026	2,096	1,057
\$25,000 under \$30,000	.982	*8,578	.2,041	*1,672	.963	-17	13,197	61,030	8,799	15,253	10,280	39,775
\$30,000 under \$40,000	6,825	13,240	*4,698	*30,013	*4,236	*6,267	26,008	39,476	20,010	55,888	25,369	38,971
\$40,000 under \$50,000	3,068	13,918	*4,422	*2,017	12,121	*5,351	34,662	19,832	18,216	74,869	26,153	10,779
\$50,000 under \$75,000	14,165	29,939	6,981	22,335	10,104	10,593	85,125	222,259	31,906	29,511	48,861	131,772
\$75,000 under \$100,000	6,149	20,210	16,385	118,049	3,219	5,764	53,018	169,910	43,433	83,968	39,716	144,111
\$100,000 under \$200,000	10,196	66,363	15,682	133,143	8,282	68,461	133,842	743,318	75,875	196,683	107,439	589,252
\$200,000 under \$500,000	9,142	62,166	12,182	195,817	7,682	49,451	92,119	1,277,248	52,382	264,110	84,048	1,027,847
\$500,000 under \$1,000,000	5,786	45,664	6,650	156,467	4,340	28,890	42,801	1,261,869	19,813	346,091	37,268	1,023,822
\$1,000,000 or more	10,978	416,228	7,297	1,354,190	9,269	328,621	44,414	10,946,272	17,948	1,131,330	40,151	8,116,393
lontaxable returns, total	14,815	268,204	6,758	92,143	8,377	122,179	76,329	1,429,039	20,390	578,023	52,140	946,260
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estirnates based on samples--money amounts are in thousands of dollars.)

2,551,586 3,751,748 950,594 162,126 ,424,364 1,400,005 8,046,092 96,803 911,491 1,509,126 2,926,344 3,920,717 7,735,262 14,556,495 11,322,289 5,561,888 20,495,038 2,520,548 4,527,249 9,887,133 8,691,795 14,920,762 11,468,854 1,925,653 1,178,903 1,675,390 58,570,208 245,458 39,065,245 6,444,830 2,581,735 2,510,649 2,853,705 2,606,367 2,193,164 3,967,898 5,608,431 (72) Net long-term loss from sales of capital assets 3,449 74,220 185,445 523,599 ,203,153 111,339 58,278 Number of 570,613 579,810 944,675 504,516 111,415 26,225 10,927 15,941 1,794 5,035,813 27,841 176,694 200,047 215,784 493,951 931,816 ,328,855 504,004 1,634,905 279,341 337,698 346,908 256,981 ,238,729 ,332,958 7,670,719 393,863 387,084 327,791 (7 282,338 618,483 722,879 1,217,437 1,776,876 5,784,379 578,710 682,456 849,395 ,001,675 98,033 648,571 6,148,092 23,437,313 15,995,203 8,693,409 5,541,173 15,601,992 9,912,400 34,992,619 394,281 13,196,861 4,433,719 7,818,547 158,006,596 3,580,678 996,113 994,101 1,571,830 2,149,121 6,495,491 18,784,826 150,188,049 391,298 6,156,361 8,568,534 5,897,997 Amount (20) Net long-term gain from sales of capital assets Number of returns 110,515 391,099 733,240 463,521 110,703 30,655 13,617 20,844 5,573 3,361 879 83,111 97,470 124,447 188,442 179,454 160,063 341,077 401,133 867,987 723,393 ,140,552 462,678 73,960 869,595 198,834 437,446 110,868 240,847 239,092 288,986 892,699 1,955,161 5,824,756 259,461 239,079 ,144,831 (69) Sales of capital assets reported on Form 1040, Schedule D-continued 6,411,142 123,955 310,482 373,444 753,203 740,533 734,923 917,676 856,504 7,019,319 8,222,412 8,061,582 23,418,168 15,415,532 46,193,242 ,616,625 2,364,497 7,613,023 22,895,018 33,327,779 22,322,790 04,971,739 10,274,383 669,197 2,853,289 22,427,473 205,609,708 ,184,985 1,124,073 1,046,394 2,142,332 23,219,617 33,558,524 12,174,847 1,050,555 Amount 215,884,09 5,378,92 Long-term capital gain (post 5/5/03) (68) 178,056 202,390 ,268,118 695,011 167,859 106,841 Number of 643,180 696,043 168,067 45,098 19,772 29,867 7,650 4,558 7,106,347 2,109 126,002 275,161 256,560 497,790 593,887 1,034,020 349,033 343,196 355,374 267,823 572,797 ,572,136 ,292,025 206,512 412,739 340,901 ,049,716 ,577,063 3,398,372 ,308,984 returns (67) 725,151 227,408 796,608 68,404,199 7,915,140 3,059,119 5,908,816 34,199,749 5,705,199 2,868,432 6,310,832 2,179,949 2,877,324 2,572,363 1,164,806 3,930,856 4,492,872 9,296,206 0,940,620 26,255,759 13,356,114 33,344,869 19,124,803 7,687,891 12,780,978 13,568,546 29,182,900 24,583,875 44,612,556 14,884,069 196,736,504 22,809,527 14,698,541 265,140,703 3,315,806 7,331,557 Amount 25,167,965 (99) Long-term capital loss 62,939 146,485 Number of 113,302 294,030 754,528 835,126 719,486 146,599 13,152 17,751 3,478 1,558 1,072 42,726 252,822 323,447 718,805 2,564,860 11,421,776 681,440 542,492 517,628 570,306 488,068 416,162 850,070 32,068 3,856,916 303,018 739,488 1,745,030 1,343,007 2,011,216 413,391 795,908 2,018,286 1,358,807 returns (65) 146,090 367,012 985,280 2,193,998 717,119 916,593 1,067,353 519,639 973,037 0,395,575 ,011,402 3,039,095 10,512,732 47,221,956 31,673,449 51,661,142 1,346,816 2,748,195 3,363,005 11,302,608 33,433,121 295,515,520 1,297,562 9,614,289 34,298,836 12,750,351 1,617,363 1,574,310 11,248,831 34,652,471 47,554,307 31,797,769 17,316,222 21,464,331 68,480,246 308,265,871 7,269,636 Amount (64) Long-term capital gain ,322,199 7,169 275,116 239,668 606,413 ,522,059 621,313 96,841 ,204,817 Number of 143,542 343,748 440,473 363,578 648,298 ,063,039 622,312 40,522 17,684 27,201 4,366 2,144 150,436 133,699 179,955 289,785 494,624 149,051 3,295,555 354,388 342,968 528,469 149,246 ,090,738 279,978 ,049,655 303,060 573,293 (63) \*4,340 \*28,137 .5,089 \*4,535 1,344 13,718 13,340 136,109 175,610 1,002,356 241,561 99,035 141,128 197,135 25,411 83,287 31,292 5,700 28,638 2,008 15,165 55,550 164,395 201,702 509,594 138,500 575 7,894 21,737 42,394 77,711 1,498,669 5,381 1,740,230 Net short-term partnership/ S-corp loss (post 5/5/03) Amount (62) Number of 201,143 6,216 8,598 4,315 178,878 \*3,922 \*5,958 \*6,218 \*5,178 21,048 14,073 42,351 6,538 3,209 9,833 21,547 42,529 13,865 232 \*953 8,012 8,915 34.278 13,834 13,907 9,430 8,219 14,378 34,386 2,590 1,306 769 8,455 4,951 (61) \$5,000,000 under \$10,000,000. \$2,000,000 under \$5,000,000. \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$500,000 under \$1,000,000. \$500,000 under \$1,000,000 Size of adjusted \$200,000 under \$500,000. \$100,000 under \$200,000. No adjusted gross income \$100,000 under \$200,000 \$200,000 under \$500,000 gross incame No adjusted gross incame \$75,000 under \$100,000. \$75,000 under \$100,000. Nontaxable returns, total \$40,000 under \$50,000. \$50,000 under \$75,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$75,000. \$10,000 under \$15,000. \$15,000 under \$20,000 \$20,000 under \$25,000 \$5,000 under \$10,000. \$5,000 under \$10,000. faxable returns, total. \$10,000,000 or more \$1,000,000 or more. \$1 under \$5,000. \$1 under \$5,000. All returns, total

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars.)

					Sales of capital a	Sales of capital assets reported on Form 1040, Schedule D-continued	Form 1040, Sched	fule D-continued				
Size of adjusted	Net long-ter sales of capital as	Net long-term gain from sales of capital assets (post 5/5/03) sales of capital		erm loss from assets (post 5/5/03)	Long-term loss carryov	Long-term loss carryover	Long-term gain from other forms (2119, 4797, etc.)	ong-term gain from other forms (2119, 4797, etc.)	Long-term loss from other forms (4684, 6781, and 8824)	ss from other 781, and 8824)	Long-term gain from other forms (2119, 4797, etc.)(post 5/5/03)	rom other forms c.)(post 5/5/03)
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(92)	(77)	(78)	(62)	(80)	(81)	(82)	(83)	(84)
All returns, total	4,723,549	112,592,093	4,669,433	43,284,036	6,859,502	199,451,259	2,265,768	115,107,793	73,971	1,229,487	1,469,432	64,125,083
No adjusted gross income	93,595	3,015,804	209,152	2,904,368	459,660	19,978,896	86,459	5,079,543	3,955	191,227	50,832	2,304,567
\$1 under \$5,000	194,245	507,863	177,766	1,022,490	324,575	5,278,779	40,117	363,948	1,255	15,358	23,237	230,505
\$5,000 under \$10,000	180,272	538,396	181,138	879,405	298,051	6,097,541	998'08	537,983	-541	*3,501	52,923	302,427
\$10,000 under \$15,000	206,935	557,801	223,216	1,790,441	307,577	5,689,974	75,265	730,393	4,566	6,120	47,936	206,732
\$15,000 under \$20,000	213,812	714,006	188,327	936,245	271,010	5,520,275	121,833	705.017	1,065	60,170	68,432	341,126
\$20,000 under \$25,000	188,369	706,408	151,032	933,770	237,037	4,947,886	102,132	647,881	69,	.5,063	69,244	292,082
\$25,000 under \$30,000	150,587	698,529	157,413	1,054,203	214,381	5,011,881	65,215	493,379	1,014	2,126	45,431	301,717
\$30,000 under \$40,000	325,853	1,222,423	341,689	1,498,761	459,344	9,357,184	142,033	1,618,822	8,744	62,318	97,503	792,596
\$40,000 under \$50,000	344,441	1,672,806	352,555	1,784,431	438,624	9,934,230	150,409	1,658,018	3,442	23,352	84,458	903,982
\$50,000 under \$75,000	704,766	4,147,918	778,105	4,607,668	970,199	20,513,324	324,492	4,656,389	14,522	48,783	205,592	2,260,811
\$75,000 under \$100,000	606,181	4.915,102	593,204	3,958,738	822,401	17,329,927	270,996	5,112,875	5,687	28,789	185,148	2,594,593
\$100,000 under \$200,000	943,167	13,075,693	859,987	8,391,630	1,288,254	33,957,627	426,201	17,311,142	9:638	127,137	269,229	8,158,296
\$200,000 under \$500,000	403,347	16,668,965	329,036	5,618,911	561,513	26,903,552	249,664	22,632,089	8,094	82,363	172,586	13,525,250
\$500,000 under \$1,000,000	100,514	11,542,145	80,968	2,975,945	135,220	11,740,311	74,870	13,361,366	4,195	62,920	54,509	7,852,110
\$1,000,000 under \$1,500,000	27,726	6,380,847	20,189	1,069,619	31,805	4,679,962	21,662	6,400,496	1,848	74,442	16,158	3,750,391
\$1,500,000 under \$2,000,000	12,492	3,919,362	8,448	591,969	14,004	2,464,351	10,276	4,071,558	1,221	40,175	7,789	2,470,412
\$2,000,000 under \$5,000,000	19,044	11,154,847	12,833	1,564,341	19.468	5,467,734	16,145	11,171,300	2,361	133,195	12,682	6,760,451
\$5,000,000 under \$10,000,000	5,077	7,026,124	2,862	632,501	4,246	1,965,299	4,268	5,747,715	808	61,538	3,392	3,630,038
\$10,000,000 or more	3,125	24,127,054	1,514	1,068,600	2,134	2,612,528	2,844	12,807,878	645	200,912	2,349	7,446,997
Taxable returns, total	4,036,956	106,509,912	3,776,581	34,544,701	5,279,064	148,460,154	1,851,776	106,681,205	63,244	894,703	1,205,226	60,071,706
No adjusted gross income	892	274,933	525	61,126	1,442	866,310	1,912	801,486	39	8,085	1,127	442,407
\$1 under \$5,000	67,735	84,508	21,139	24,536	16,846	130,436	.6,519	*9,430	I	1	1,905	*6,491
\$5,000 under \$10,000	76,904	214,298	43,219	93,758	909'99	581,059	9,026	67,923	*248	*37	7,704	42,333
\$10,000 under \$15,000.	99,528	259,295	103,801	411,606	129,897	1,714,894	31,563	112,741	.1,990	.221	20,161	56,795
\$15,000 under \$20,000	141,726	464,974	111,515	539,870	153,050	2,761,819	64,987	361,088	*413	18,051	35,738	185,342
\$20,000 under \$25,000	139,785	494,708	110,465	537,401	164,660	2,655,910	76,926	385,205	*34	-4,869	51,181	165,968
\$25,000 under \$30,000	117,819	521,049	118,241	720,550	169,338	3,152,809	45,579	320,577	0.60	.259	29,347	192,624
\$30,000 under \$40,000	284,926	941,126	293,630	1,116,574	392,474	6,627,009	110,705	1,125,376	7,744	34,749	74,808	553,491
\$40,000 under \$50,000	312,357	1,351,503	323,769	1,508,216	399,641	7,795,872	136,599	1,465,817	3,062	20,805	77,211	760,182
\$50,000 under \$75,000	685,644	3,877,355	756,549	4,243,422	934,572	18,446,989	300,629	4,184,242	14,305	39,552	189,697	2,004,307
\$75,000 under \$100,000	599,574	4,652,815	581,094	3,659,229	810,240	16,388,423	263,555	4,654,615	5,629	27,338	179,191	2,261,974
\$100,000 under \$200,000	939,600	12,925,436	857,242	8,247,260	1,282,769	33,055,804	424,668	17,174,297	9,720	98,117	268,148	8,065,470
\$200,000 under \$500,000	402,623	16,541,863	328,682	5,529,558	560,861	26,194,552	249,194	22,532,407	8,044	81,398	172,249	13,462,812
\$500,000 under \$1,000,000	100,353	11,471,975	80,907	2,960,676	135,093	11,581,377	74,787	13,338,821	4,176	60,780	54,444	7,839,202
\$1,000,000 or more	67,390	52,434,074	45,804	4,890,919	71,575	16,506,891	55,128	40,147,180	6,870	500,441	42,315	24,032,309
Nontaxable returns, total	686,593	6,082,181	892,851	8,739,336	1,580,438	50,991,106	413,992	8,426,589	10,727	334,784	264,206	4,053,377
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars.)

					Sales of capital a	Sales of capital assets reported on Form 1040, Schedule D-continued	Form 1040, Sched	fule D-continued				
Size of adjusted	Long-term loss from other forms (4684, 6781, and 8824)(post 5/5/03	Long-term loss from other forms 684, 6781, and 8824)(post 5/5/03)	Net long-tern S-corp	Net long-term partnership/ S-corp gain	Net long-tern S-con	Net long-term partnership/ S-corp loss	Net long-term partnership S-corp gain (post 5/5/03)	partnership/ (post 5/5/03)	Net long-term partnership/ S-corp loss (post 5/5/03)	partnership/ post 5/5/03)	Schedule D capital gain distributions	capital gain Itions
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(98)	(87)	(88)	(68)	(06)	(16)	(35)	(63)	(94)	(36)	(96)
All returns, total	81,558	921,058	1,049,166	65,947,222	789,302	10,854,456	803,290	44,572,996	490,192	6,952,330	6,169,629	4,363,050
No adjusted gross income	4,159	118,465	30,350	2,116,755	28,885	2,172,689	19,781	1,316,896	14,218	1,689,922	185,445	96,862
\$1 under \$5,000	2,002	8,092	26,788	61,745	24,780	184,029	11,585	36,548	15,121	119,902	274,509	83,570
\$5,000 under \$10,000	*320	-8,062	21,556	102,170	33,542	210,243	18,852	81,476	18,355	75,772	276,242	100,110
\$10,000 under \$15,000	*2,605	*6,788	21,844	119,687	21,305	95,574	11,628	70,101	15,026	42,910	284,729	765,76
\$15,000 under \$20,000	-1,946	*3,231	35,412	131,207	32,412	224,851	25,994	93,534	20,374	80,503	296,296	137,569
\$20,000 under \$25,000	-1,017	•43	20,049	140,073	35,720	88,331	15,386	101,853	17,714	22,947	239,380	110,309
\$25,000 under \$30,000	1,987	12,884	25,096	101,040	33,399	157,740	14,218	46,190	20,116	95,387	189,485	119,033
\$30,000 under \$40,000	5,441	34,555	45,447	165,929	33,776	197,184	34,967	111,702	19,301	92,878	431,026	160,996
\$40,000 under \$50,000	5,634	9,758	60,860	329,436	47,084	157,244	51,653	229,345	22,669	60,087	474,912	299,958
\$50,000 under \$75,000	12,828	12,582	141,431	803,637	98,165	474,212	104,989	567,346	58,896	181,311	958,500	528,009
\$75,000 under \$100,000	8,760	10,553	109,250	1,199,455	96,043	511,945	81,990	821,522	51,924	266,834	713,150	419,591
\$100,000 under \$200,000	12,232	123,327	235,611	3,390,737	145,694	1,283,355	175,519	2,401,000	100,775	604,258	1,130,652	790,929
\$200,000 under \$500,000	10,307	90,210	159,989	6,573,309	98,840	1,478,849	135,195	4,304,959	69,343	847,118	509,448	636,752
\$500,000 under \$1,000,000	4,898	49,187	59,982	5,576,561	33,328	897,395	52,105	3,656,923	24,472	582,020	127,181	275,610
\$1,000,000 under \$1,500,000	1,960	48,942	20,081	3,540,538	10,586	429,745	17,614	2,348,059	8,483	314,776	32,957	84,300
\$1.500,000 under \$2.000,000	1.292	36,815	9,778	2,784,151	4,939	355,856	8,739	1,865,195	4,072	333,676	15,051	73,966
\$2,000,000 under \$5,000,000	2,559	103,190	17,143	9,041,188	7,545	705,451	15,237	6,103,904	6,459	476,712	22,110	158,516
\$5,000,000 under \$10,000,000	893	53,951	5,086	6,870,802	2,068	367,863	4,631	5,078,083	1,826	305,014	5,389	77,854
\$10,000,000 or more	718	190,424	3,414	22,898,802	1,190	861,901	3,206	15,338,361	1,049	760,300	3,169	111,519
Taxable returns, total	72,058	708,814	931,283	63,152,773	656,030	7,465,542	725,194	42,854,348	410,025	4,618,091	5,137,876	3,868,291
No adjusted gross income	257	6,077	1,044	453,003	254	45,546	702	373,081	228	51,537	265	8,690
\$1 under \$5,000	*952	*211	9,046	16,010	-6,601	•15,609	*6,430	*12,005	-1,669	*3,617	92,810	38,056
\$5,000 under \$10,000	.248	66.	12,366	43,090	7,994	20,402	13,318	44,341	<b>.6</b> ,083	*2,516	75,234	24,009
\$10,000 under \$15,000	1	I	9,686	53,151	6,640	32,118	-5,812	*43,176	.7,660	*26,473	137,424	45,389
\$15,000 under \$20,000	*1,910	*3,037	19,973	69,148	19,256	117,413	15,908	58,387	902'6	*26,296	199,195	93,403
\$20.000 under \$25,000	*952	.5	15,142	71,324	27,534	52,999	10,528	53,436	14,104	14,432	190,163	89,228
\$25,000 under \$30,000	.963	*27	17,595	58,255	23,518	48,607	990'2	25,115	12,939	13,188	146,819	89,255
\$30,000 under \$40,000	*5,402	*34,439	37,548	101,366	30,793	131,392	27,422	78,625	16,983	45,801	374,206	139,700
\$40,000 under \$50,000	5,415	8,523	58,170	295,882	41,351	106,217	49,303	199,666	18,420	49,651	442,433	234,543
\$50,000 under \$75,000	12,748	11,989	136,147	674,352	94,842	374,796	986'66	462,705	56,275	143,499	936,340	497,611
\$75,000 under \$100,000	8,671	9,591	105,766	1,049,191	94,658	416,644	78,486	712,812	50,866	221,028	702,832	410,705
\$100,000 under \$200,000	12,007	67,760	233,986	3,237,914	144,409	1,160,897	174,125	2,297,541	859'66	535,628	1,125,272	784,791
\$200,000 under \$500,000	10,248	89,263	159,496	6,476,013	98,604	1,374,038	134,772	4,245,060	69,149	747,523	508,867	632,369
\$500,000 under \$1,000,000	4,876	47,170	59,883	5,534,447	33,280	880,006	52,015	3,626,306	24,429	572,631	127,076	275,138
\$1,000,000 or more	7,409	430,686	55,435	45,019,626	26,296	2,688,859	49.371	30,622,092	21,857	2,164,271	78,614	502,403
Nontaxable returns, total	005'6	212,244	117,883	2,794,450	133,272	3,388,914	78,096	1,718,648	80,167	2,334,239	1,031,753	494,760
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars.)

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	Sales of capital a	Sales of capital assets—continued		Sale of other than ca	Sale of property other than capital assets					Pensions at	Pensions and annuities	
Size of adjusted	schedule D distributions	schedule D capital gain distributions (post 5/5/03)	Net 9a	_⊆		Net loss	IRA dist	RA distributions	Ĕ	Total	Тах	Taxable
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(67)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
VII returns, total	5,048,637	2,470,158	798,662	8,138,821	955,198	8,469,180	8,611,702	88,335,605	24,767,067	565,420,626	22,822,842	372,931,442
No adjusted gross income	144,829	52,955	45,804	619,484	74,386	3,434,771	77,078	814,762	210,592	4,614,582	170,143	1,549,350
\$1 under \$5,000	218,366	50,054	17,222	79,206	23,644	186,831	215,753	455,553	601,810	4,435,014	553,450	1,502,880
\$5,000 under \$10,000	205,272	45,365	22,153	149,897	36,705	233,894	567,245	1,878,501	1,518,330	10,898,436	1,465,203	7,531,721
\$10,000 under \$15,000	228,193	53,221	34,813	126,184	36,666	110,152	748,596	3,225,666	2,183,143	22,461,325	2,134,240	17,111,046
\$15,000 under \$20,000	227,291	71,281	40,863	109,398	37,960	130,909	839,444	4,288,191	2,174,462	26,925,404	2,113,869	22,153,194
\$20,000 under \$25,000	178,695	64,586	35,862	278,955	26,576	59,395	589,884	3,081,068	1,723,843	27,598,370	1,659,058	20,145,542
\$25,000 under \$30,000	150,828	61,422	33,604	239,525	20,098	81,095	487,469	3,003,921	1,452,863	22,802,846	1,392,322	18,694,237
\$30,000 under \$40,000	344,773	101,661	56,861	321,504	69,614	247,327	926,631	7,042,968	2,649,104	49,975,053	2,462,539	37,745,116
\$40,000 under \$50,000	391,672	155,562	59,570	438,465	609'69	357,226	783,217	6,944,862	2,367,837	47,931,311	2,208,624	37,006,723
\$50,000 under \$75,000	788,843	284,020	116,477	751,098	123,043	278,396	1,498,441	16,799,010	4,289,544	107,002,326	3,902,798	78,044,661
\$75,000 under \$100,000	596,260	252,535	94,186	800,407	101,433	349,056	869,891	12,913,159	2,608,207	82,596,429	2,316,707	54,621,033
\$100,000 under \$200,000	954,237	465,084	126,746	1,180,224	158,564	707,223	793,542	18,963,590	2,362,152	103,640,803	1,978,434	58.670,702
\$200,000 under \$500,000	440,104	347,516	70,705	1,211,623	108,407	723,567	171,960	6,533,140	501,849	40,099,298	373,148	13,931,908
\$500,000 under \$1,000,000	110,551	157,881	24,476	569,982	39,016	462,496	28,926	1,451,915	79,989	7,488,498	59,999	2,441,675
\$1,000,000 under \$1,500,000	28,905	51,898	7,416	218,158	11,565	194,898	6,149	396,854	18,980	2,523,777	14,005	640,360
\$1,500,000 under \$2,000,000	13,180	33,976	3,702	162,786	5,435	126,633	2,702	192,858	8,191	1,202,807	6,132	306,910
\$2,000,000 under \$5,000,000	19,180	105,819	5,639	431,169	8,667	321,377	3,487	214,371	11,760	2,059,583	8,799	494.282
\$5,000,000 under \$10,000,000	4,682	49,791	1,561	152,925	2,364	171,129	829	80,148	2,813	652,272	2,128	169,886
\$10,000,000 or more	2,778	65,532	1,001	297,832	1,445	292,804	458	55,067	1,599	512,493	1,243	170,218
axable returns, total	4,246,783	2,228,828	601,272	6,809,822	738,830	4,134,450	6,863,919	80,133,468	19,948,337	510,346,498	18,294,123	342,184,889
No adjusted gross income	465	5,203	430	56,583	458	48,517	588	22,864	519	83,330	378	34,846
\$1 under \$5,000	73,146	21,737	*1,915	*3,246	.5,559	*859	.5,880	*3,219	20,813	43,438	20,813	31,649
\$5,000 under \$10,000	55,493	10,248	*792	*25,751	-7,062	*26,882	75,313	263,041	255,454	1,810,829	252,517	1,543,945
\$10,000 under \$15,000	108,229	24,403	6,832	28,794	14,624	43,599	367,697	1,558,040	1,144,209	11,092,499	1,120,209	9,303,872
\$15,000 under \$20,000	158,286	50,357	15,001	53,248	21,010	61,486	522,450	2,570,258	1,410,406	17,492,899	1,374,166	15,314,778
\$20,000 under \$25,000	141,580	51,586	22,729	215,449	13,852	33,201	487,985	2,547,585	1,401,530	22,229,871	1,357,339	17,683,100
\$25,000 under \$30,000	118,614	40,174	22,410	197,786	15,110	39,110	423,284	2,593,296	1,237,817	20,607,184	1,200,134	17,295,215
\$30,000 under \$40,000	299,747	88,119	42,794	207,330	52,307	183,153	875,929	6,708,871	2,417,355	46,262,532	2,255,002	36,068,160
\$40,000 under \$50,000	362,450	147,179	52,094	358,866	57,394	170,489	756,164	6,760,179	2,256,626	46,406.292	2,115,575	36,279,527
\$50,000 under \$75,000	750,997	270,936	103,606	600'669	117,594	232,452	1,476,543	16,416,089	4,228,631	104,396,191	3,852,616	77,439,797
\$75,000 under \$100,000	587,319	246,306	91,929	782,053	100,307	342,350	866,937	12,884,971	2,593,233	82,052,222	2,305,737	54,483,260
\$100,000 under \$200,000	951,682	462,386	126,462	1,151,100	157,004	681,820	791,196	18,902,009	2,357,261	103,447,194	1,974,738	58,574,261
\$200,000 under \$500,000	439,644	346,767	70,538	1,205,515	108,163	712,849	171,734	6,518,539	501,271	40,021,624	372,677	13,913,682
\$500,000 under \$1,000,000	110,458	157,679	24,450	569,283	38,953	458,283	28,894	1,448,568	79,910	7,475,428	59,943	2,438,328
\$1,000,000 or more	68,673	305,747	19,292	1,261,811	29,434	1,099,400	13,614	935,940	43,301	6,924,965	32,277	1,780,470
lontaxable returns, total	801,854	241,330	197,390	1,328,999	216,368	4,334,730	1,747,783	8,202,137	4,818,730	55,074,128	4,528,719	30,746,553
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars.)

		0				Ċ	4			1100	-	
		Ŷ	Kent			Koyaity	aity			rarm rental	rental	
Size of adjusted	oui.	Net income	Net loss nondedu	Net loss (includes nondeductible loss)	N inc	Net income	Net foss	et is	N inco	Net income	N O	Net loss
gross income	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Il returns, total	4,086,160	49,236,378	4,529,086	37,558,496	1,242,840	10,729,655	32,790	123,569	485,971	3,503,951	122,581	564,605
No adjusted gross income	99,544	1,426,845	193,039	3,481,809	33,387	529,682	828	16,661	6,642	68,530	6,601	45,001
\$1 under \$5,000	123,348	424,257	95,481	769,451	29,258	53,725	+961	*168	17,874	52,686	.5,260	*30,672
\$5,000 under \$10,000	206,694	781,149	142,474	886,922	50,827	142,871	*1,663	•6,030	36,693	123,409	*4,202	*6,440
\$10,000 under \$15,000	237,620	1,147,029	190,139	1,086,456	65,904	145,410	-1,041	*2,272	39,936	192,461	11,258	989'99
\$15,000 under \$20,000	238,097	1,198,612	200,723	1,336,964	81,456	171,355	-1,179	*2,900	41,282	228,113	7,448	26,336
\$20,000 under \$25,000	211,653	1,315,902	185,480	1,202,203	58,360	142,172	*2,824	*4,106	33,772	141,486	9,863	25,571
\$25,000 under \$30,000	170,076	1,018,230	201,865	1,380,475	61,307	194,210	•102	•28	34,383	198,403	*6,187	*26,796
\$30,000 under \$40,000	370,122	2,254,442	423,559	2,856,631	96,863	398,468	۲.	ů	47,254	185,545	**18,786	**89,546
\$40,000 under \$50,000	333,287	2,193,104	383,290	2,829,932	91,093	215,500	*7,268	*25,232	39,853	230,717	:	:
\$50,000 under \$75,000	661,620	5,686,957	890,623	6,413,952	196,096	789,391	5,986	7,553	67,166	651,163	18,529	61,906
\$75,000 under \$100,000	445,185	4,482,767	577,166	4,046,749	150,997	606'008	4,876	10,390	50,734	440,058	**32,887	**171,198
\$100,000 under \$200,000	625,022	9,372,555	741,523	6,338,260	193,189	1,798,135	2,433	6,672	56,701	658,200	:	:
\$200,000 under \$500,000	267,790	8,984,360	236,800	3,144,309	86,751	1,651,680	**3,622	**41,552	9,395	233,652	:	:
\$500,000 under \$1,000,000	61,645	3,885,127	43,796	876,750	26,749	1,285,091	:	:	2,770	56,275	1,001	9,546
\$1,000,000 under \$1,500,000	15,521	1,485,131	10,707	297,094	7,565	550,455	:	:	615	8,860	254	3,057
\$1,500,000 under \$2,000,000	998'9	756,154	4,225	136,320	3,320	288,557	:	:	313	8,569	126	4,346
\$2,000,000 under \$5,000,000	9,307	1,614,256	6,012	258,451	6,440	692,509	:	:	437	7,622	135	3,817
\$5,000,000 under \$10,000,000	2,117	646,707	1,359	92,300	1,850	329,889	:	:	94	14,316	26	909
\$10,000,000 or more	1,148	562,795	826	123,469	1,426	544,645	:	:	28	3,887	18	3,182
axable returns, total	3,204,861	43,826,604	3,573,696	28,263,319	1,022,340	9,623,059	26,744	85,799	385,622	3,032,371	990'56	423,302
No adjusted gross income	922	100,992	495	43,409	207	17,238	9.	1,795	-13	.160	۷.	•62
\$1 under \$5,000	1,821	*3,775	*961	*484	*5,888	•1,909	\$0	(Z)	1	1	1	1
\$5,000 under \$10,000	26,794	116,425	22,125	170,161	*6,914	*18,444	*952	•5,963	.8,780	-27,849	1,990	•123
\$10,000 under \$15,000	98,704	467,667	60,546	305,915	33,660	74,987	1	3	21,124	109,201	.5,885	*35,038
\$15,000 under \$20,000	136,688	671,029	102,686	571,445	42,131	106,348	*952	*2,732	24,431	142,971	989'9.	*23,180
\$20,000 under \$25,000	138,223	890,522	109,105	615,529	48,173	107,600	*2,824	*4,106	30,407	134,355	506'5.	*3,406
\$25,000 under \$30,000	121,596	753,696	145,869	898,126	45,383	146,842	1	1	28,036	148,254	*5,840	*23,287
\$30,000 under \$40,000	307,971	1,886,519	331,368	2,134,872	82,996	319,812	1	1	45,260	184,418	**15,802	**81,027
\$40,000 under \$50,000	308,254	1,931,239	331,566	2,380,243	88,718	207,076	•5,242	*5,344	39,346	203,626	:	:
\$50,000 under \$75,000	638,153	5,447,401	857,018	6,051,189	193,275	702,216	5,877	7,541	67,153	650,837	18,519	61,673
\$75,000 under \$100,000	439,913	4,396,218	569,340	3,897,912	148,491	794,077	*4,832	*10,184	50,725	439,901	**32,875	**171,089
\$100,000 under \$200,000	622,299	9,262,010	739,292	6,284,327	192,670	1,790,278	2,433	6,672	56,691	068'299	:	:
\$200,000 under \$500,000	267,487	8,961,045	236,486	3,131,482	86,563	1,647,356	**3,614	**41,462	9,372	233,391	:	:
\$500,000 under \$1,000,000	61,579	3,878,626	43,746	873,603	26,703	1,283,957	:	;	2,770	56,275	1,00,1	9,546
\$1,000,000 or more	34,422	5,059,441	23,095	904,623	20,568	2,404,920	;	:	1,514	43,244	257	14,871
letot samter etteretor	004 200	E 400 77E	000 330	0 205 177	001000	4 10E 50E	5.047	27 770	100 340	274 700	27 514	141 202

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

		Total rental	Total rental and royalty			Partnership and	Partnership and S Corporation			Estate and trust	and trust	
Size of adjusted	Net ir	Net income	Net	Net loss	Net ii	Net income	Net loss	loss	Net in	Net income	Net	Net loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	5,321,866	62,679,389	4,241,753	33,452,704	4,453,988	333,029,137	2,552,592	78,972,015	499,416	13,498,758	33,117	1,083,966
No adjusted gross income	125,807	1,984,290	197,675	3,419,262	57,105	1,951,940	259,950	34,312,038	7,899	221,283	2,597	421,596
\$1 under \$5,000	161,346	522,609	980'96	696'609	92,838	369,880	82,551	1,238,731	26,382	47,164	*711	096.
\$5,000 under \$10,000	280,684	1,026,762	140,717	847,441	117,647	568,883	83,762	713,425	23,125	91,644	1,907	*7,624
\$10,000 under \$15,000	316,031	1,472,151	192,675	974,567	141,387	979,557	84,645	1,047,016	18,017	90,647	1	1
\$15,000 under \$20,000	333,457	1,574,799	198,524	1,2:26,909	134,582	1,101,871	90,275	1,007,934	19,027	117,109	*1,209	*27,032
\$20,000 under \$25,000	282,107	1,583,827	190,373	1,166,073	140,733	1,502,535	110,690	1,216,520	21,244	132,921	*33	1,320
\$25,000 under \$30,000	246,229	1,401,394	190,181	1,231,080	131,036	1,435,730	94,912	979,364	19,363	107,690	.5,092	*2,039
\$30,000 under \$40,000	477,078	2,808,361	417,275	2,698,230	255,275	3,640,369	186,480	2,174,607	35,803	209,786	۲.	*22
\$40,000 under \$50,000	429,707	2,583,968	383,384	2,903,328	272,255	3,881,402	186,941	1,689,138	:	:	:	:
\$50,000 under \$75,000,	863,345	7,071,593	883,115	6,159,841	694,898	11,736,075	369,408	3,570,320	**103,597	**857,817	**2,903	**9,398
\$75,000 under \$100,000	575,256	5,662,962	575.256	4,003,707	504,211	11,130,174	285,180	3,389,321	62,401	480,444	2,031	4,072
\$100,000 under \$200,000	784,986	11,598,411	615,597	4,779,475	1,007,034	42,136,826	443,108	6,506,364	94,501	1,870,637	7,567	80,627
\$200,000 under \$500,000	316,791	10,711,450	117,011	1,979,227	623,154	71,853,378	195,155	6,296,074	43,096	1,864,668	5,401	9£0'29
\$500,000 under \$1,000,000	79,924	5,179,276	28,297	703,412	177,550	49,947,471	46,622	3,207,759	13,835	1,771,646	1,587	57,101
\$1,000,000 under \$1,500,000	20,744	2,045,587	6,742	237,234	45,544	24,824,380	12,702	1,540,005	4,297	745,284	205	43,259
\$1,500,000 under \$2,000,000	8,854	1,049,964	2,861	120,658	20,077	16,133,048	5,902	1,076,107	1,799	461,310	348	38,380
\$2,000,000 under \$5,000,000	13,831	2,303,510	4,266	196,658	28,603	37,974,537	9,621	2,829,042	3,384	1,543,158	684	61,837
\$5,000,000 under \$10,000,000	3,528	987,308	1,031	76,211	6,482	19,542,424	2,821	1,598,619	953	957,954	264	68,341
\$10,000,000 or more	2,160	1,111,168	688	119,425	3,576	32,318,656	1,866	4,579,631	692	1,927,595	271	193,322
Taxable returns, total	4,186,840	55,801,996	3,297,320	24,848,429	3,839,165	325,257,777	1,837,953	37,228,221	440,857	13,062,903	27,514	635,424
No adjusted gross income	1,025	116,233	490	57,233	1,003	502,935	1,297	989,781	824	92,090	41	12,977
\$1 under \$5,000	*6,757	*4,836	*961	*484	16,981	23,565	3,844	31,580	13,177	26,941	ı	1
\$5,000 under \$10,000	40,460	152,899	22,234	157,222	31,818	157,787	17,747	73,822	*8,658	*30,688	*952	.5,650
\$10,000 under \$15,000	137,362	647,360	64,525	331,693	62,247	408,803	26,321	119,926	10,588	53,552	;	1
\$15,000 under \$20,000	185,401	902,160	105,614	541,820	74,235	595,607	37,410	262,329	17,720	269'96	.228	*21,119
\$20,000 under \$25,000	198,468	1,127,426	115,612	589,276	83,091	839,438	62,769	477,529	16,019	94,254	ı	1
\$25,000 under \$30,000	178,500	1,039,690	137,932	859,780	80,790	836,251	62,900	427,239	17,235	88,190	*4,932	.505
\$30,000 under \$40,000	402,587	2,367,452	326,530	2,055,164	202,770	2,734,632	134,926	1,181,255	31,716	199,153	;	:
\$40,000 under \$50,000	402,938	2,291,755	331,524	2,441,219	223,018	2,931,391	157,922	1,240,064	:	:	:	:
\$50,000 under \$75,000	837,314	6,756,283	850,780	5,803,473	661,611	10,957,005	343,085	2,817,455	**101,328	**796,358	**2,887	9,139
\$75,000 under \$100,000	569,021	5,569,983	960'299	3,856,810	493,494	10,792,655	276,831	3,026,012	62,018	469,960	*2.004	1,751
\$100,000 under \$200,000	781,774	11,483,338	613,390	4,732,875	1,003,703	41,978,545	439,144	6,129,156	93,649	1,847,345	7,465	69,187
\$200,000 under \$500,000	316,348	10,683,744	116,803	1,970,851	622,684	71,798,678	194,469	5,915,347	42,990	1,861,312	5,358	63,566
\$500,000 under \$1,000,000	79,825	5,171,720	28,262	701,194	177,472	49,934,042	46,472	3,097,404	13,820	1,770,594	1,580	55,203
\$1,000,000 or more	49,059	7,487,118	15,568	749,334	104,247	130,766,443	32,817	11,439,320	11,114	5,630,775	2,066	396,329

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars.)

		F	Farm		Inonli	Inemployment		Social secu	Social security benefits	
	Netincon	Come	Net Net	Net loss	adwoo	compensation	<u> </u>	Total	Tay	Taxable
Size of adjusted		Politic		202						
gross income	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
All returns, total	592,019	7,472,503	1,405,097	19,843,995	10,065,230	44,007,879	14,120,202	214,011,279	10,975,002	97,768,201
No adjusted gross income	16,616	237,404	119,737	4,179,613	36,180	224,628	166,776	2,134,199	1,174	6,544
\$1 under \$5,000	43,801	128,780	43,313	413,250	212,869	412,675	475,906	5,837,683	602'6	28,050
\$5,000 under \$10,000	42,261	227,858	66,127	546,141	790,921	2,339,108	744,526	9,416,460	31,579	124,854
\$10,000 under \$15,000	43,311	328,285	69,920	558,371	1,135,206	4,615,264	887,775	11,982,704	49,034	254,770
\$15,000 under \$20,000	41,730	339,993	75,790	898,133	1,144,187	4,977,943	956,292	14,036,376	263,460	320,913
\$20,000 under \$25,000	35,597	322,967	99,547	815,943	911,477	3,869,603	1,093,950	16,485,372	870,948	1,228,791
\$25,000 under \$30,000	32,247	268,229	79,352	1,046,798	837,713	3,803,768	1,055,882	15,732,616	1,011,215	2,438,407
\$30,000 under \$40,000	63,361	719,518	149,216	1,543,039	1,212,184	5,780,935	1,893,710	27,761,509	1,892,727	8,376,314
\$40,000 under \$50,000	62,529	785,331	131,258	1,272,755	925,706	4,177,789	1,537,019	21,429,405	1,537,019	11,602,866
\$50,000 under \$75,000	116,452	1,339,059	253,876	2,500,578	1,611,144	7,696,050	2,509,820	37,685,141	2,509,820	29,682,510
\$75,000 under \$100,000	44,915	768,610	146,791	1,581,692	676,722	3,005,251	1,313,467	22,114,485	1,313,243	18,757,677
\$100,000 under \$200,000	**45,499	**1,635,957	114,852	1,782,134	512,555	2,723,229	1,112,925	21,298,977	1,112,925	18,088,791
\$200,000 under \$500,000	:	:	40,696	1,414,510	51,709	335,464	280,899	5,989,413	280,899	5,090,938
\$500,000 under \$1,000,000	2,122	140,895	9,203	535,516	**6,658	**46,171	58,767	1,354,380	58,761	1,127,110
\$1,000,000 under \$1,500,000	645	61,269	2,259	182,088	:	:	14,362	321,890	14,362	273,604
\$1,500,000 under \$2,000,000	357	42,407	1,071	105,808	:	:	6,257	146,768	6,257	124,752
\$2,000,000 under \$5,000,000	426	85,068	1,489	243,904	*	;	8,515	200,455	8,515	170,385
\$5,000,000 under \$10,000,000	102	31,162	372	102,873	:	:	2,130	52,477	2,130	44,605
\$10,000,000 or more	47	9,711	229	120,851	:	:	1,226	30,967	1,226	26,321
Taxable returns, total	378,670	5,651,602	920,066	12,334,079	995'088'9	31,348,993	11,715,361	179,694,324	10,465,093	95,831,833
No adjusted gross income	134	32,264	430	34,798	6.	•39	377	9,620	56	521
\$1 under \$5,000	*2,860	*2,515	*953	*387	*8,817	*9,921	15,908	177,281	<b>\$</b>	.50
\$5,000 under \$10,000	*5,614	*14,854	5,060	108,278	116,409	379,141	95,829	1,045,059	79,897	*47,060
\$10,000 under \$15,000	7,788	55,254	18,634	160,514	488,138	2,020,924	493,296	5,485,226	25,330	132,812
\$15,000 under \$20,000	19,501	151,893	31,716	233,815	600,761	2,742,005	685,124	9,375,615	211,837	273,147
\$20,000 under \$25,000	20,122	124,296	69,236	578,926	523,275	2,205,034	929,093	13,796,765	754,766	1,023,621
\$25,000 under \$30,000	17,269	125,628	47.113	497,197	551,400	2,393,134	941,574	14,037,655	910,282	2,208,455
\$30,000 under \$40,000	46,094	521,353	115,636	1,187,790	968,930	4,418,969	1,788,979	26,298,689	1,787,997	7,962,701
\$40,000 under \$50,000	55,396	635,580	115,806	1,094,507	820,843	3,673,667	1,494,919	20,926,794	1,494,919	11,316,723
\$50,000 under \$75,000	112,080	1,270,532	249,765	2,444,941	1,560,898	7,471,390	2,483,383	37,299,241	2,483,383	29,389,356
\$75,000 under \$100,000	42,649	715,540	146,368	1,545,731	671,609	2,945,829	1,307,778	22,005,363	1,307,554	18,665,475
\$100,000 under \$200,000	**45,474	**1,635,341	114,137	1,759,457	511,171	2,707,732	1,107,686	21,155,510	1,107,686	17,966,845
\$200,000 under \$500,000	:	*	40,614	1,401,026	51,657	335,126	280,288	5,977,100	280,288	5,080,472
\$500,000 under \$1,000,000	2,119	140,807	9,188	532,511	**6,648	**46,082	58,686	1,352,772	58,680	1,125,743
\$1,000,000 or more	1,569	225,745	5,409	754,201	:	:	32,441	751,635	32,441	638,883
		000 000 1	135 031	7 500 045	2 404 664	12 658 886	2 404 841	24 246 055	01000	4 026 260

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars.)

	i.			Other income	come					opuninge .	T	Total
	Foreign	Foreign eamed					Net operating loss	sting loss	Gambling earnings	egiiii.go		
Size of adjusted	income e	income exclusion	Net income	come	Net loss	oss						
gross income	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)
Il returns, total	306,393	15,076,406	5,413,453	28,007,006	290,439	6,717,779	712,076	62,824,777	1,539,947	19,149,504	30,382,069	87,575,677
No adjusted gross income	83,210	3,192,110	76,147	718,240	122,404	3,554,955	394,811	56,353,274	11,700	96,685	335,514	1,162,971
\$1 under \$5,000	51,846	2,242,530	261,921	409,103	6,121	76,577	85,001	750,821	19,443	43,041	1,391,385	1,350,342
\$5,000 under \$10,000	15,586	667,136	309,972	788,211	4,614	27,994	49,519	395,305	60,407	171,513	2,177,261	2,221,240
\$10,000 under \$15,000	11,855	695,790	269,621	712,717	*4,130	*53,454	24,472	272,730	79,402	298,006	2,160,698	2,766,892
\$15,000 under \$20,000	4,974	209,776	298,767	729,158	9,951	116,772	28,527	204,857	83,852	309,855	1,804,083	2,933,144
\$20,000 under \$25,000	10,353	500,820	275,409	805,848	*4,823	*38,046	13,831	212,835	88,728	347,856	1,711,714	2,862,565
\$25,000 under \$30,000	10,649	603,008	254,127	768,727	9,109	102,351	10,433	252,421	73,333	371,653	1,742,536	3,168,203
\$30,000 under \$40,000	14,643	800,295	498,617	1,718,035	14,171	106,390	31,441	380,721	159,673	631,134	3,094,410	5,946,087
\$40,000 under \$50,000	10,878	423,500	453,437	1,251,516	7,490	141,985	10,013	152,608	168,216	926,620	2,868,710	5,973,041
\$50,000 under \$75,000	28,020	1,428,375	929,075	3,183,067	22,626	148,562	20,739	491,093	299,814	2,132,596	5,148,375	11,761,954
\$75,000 under \$100,000	14,360	845,655	705,931	2,465,466	17,858	252,655	8,411	407,168	223,955	1,699,063	3,412,398	10,371,196
\$100,000 under \$200,000	24,370	1,540,091	742,668	4,278,120	34,381	650,680	21,883	802,549	201,887	3,540,912	3,443,149	18,307,718
\$200,000 under \$500,000	18,958	1,430,761	238,070	4,161,227	23,152	765,799	8,569	585,439	53,949	2,364,690	822,985	12,549,786
\$500,000 under \$1,000,000	4,294	315,493	59,269	1,578,844	5,231	246,943	2,279	362,502	9,466	1,528,674	173,775	3,672,984
\$1,000,000 under \$1,500,000	1,045	81,523	15,835	948,717	1,752	109,655	920	200,689	2,789	807,477	42,004	1,054,308
\$1,500,000 under \$2,000,000	487	36,762	7,371	650,245	674	53,180	326	132,259	1,103	371,620	17,798	453,857
\$2,000,000 under \$5,000,000	099	47,513	11,709	1,318,390	1,314	135,878	614	284,380	1,636	914,160	25,582	092'299
\$5,000,000 under \$10,000,000	139	10,321	3,359	683,905	371	31,550	171	241,250	377	568,548	6,225	192,150
\$10,000,000 or more	99	4,946	2,148	837,471	566	104,353	119	341,876	217	2,025,400	3,468	159,479
axable returns, total	125,894	7,232,043	4,273,494	24,155,290	139,355	2,796,092	127,836	11,513,107	1,288,570	17,047,412	22,075,425	74,320,990
No adjusted gross income	:	:	663	76,451	6.	*22,868	4,244	7,308,251	46	1,921	1,826	19,131
\$1 under \$5,000	1	ı	76.029	94,808	1	1	1,917	*14 553	*1,916	*3,595	32,514	3,705
\$5,000 under \$10,000	*1,078	**22,967	83,872	226,107	1	1	4,043	64,392	•7,639	-25,962	285,255	254,493
\$10,000 under \$15,000	*2,932	*58,875	120,313	304,772	-112	•1,226	*3,768	*37,515	31,125	101,568	744,496	696'098
\$15,000 under \$20,000	*2,958	*15,748	173,070	461,046	*4,993	*16,187	19,692	126,551	45,247	143,361	884,026	1,322,665
\$20,000 under \$25,000	*5,587	*316,938	155,872	462,301	*2,754	*16,993	3,309	83,017	59,309	212,781	983,282	1,467,079
\$25,000 under \$30,000	*4,892	*370,634	173,421	510,185	*6,487	*64,742	6,470	118,867	55,310	230,699	1,132,580	1,948,284
\$30,000 under \$40,000	11,239	574,595	404,364	1,352,840	13,669	103,818	20,013	198,050	144,417	536,660	2,516,094	4,710,065
\$40,000 under \$50,000	7,921	328,654	407,352	1,041,374	5,627	138,193	6,210	92,840	160,288	801,992	2,576,740	5,246,253
\$50,000 under \$75,000	25,812	1,296,247	901,107	2,896,883	21,125	128,662	17,417	355,700	291,967	1,903,604	5,004,395	11,255,069
\$75,000 under \$100,000	13,717	802,124	700,762	2,362,970	17,680	249,912	7,187	312,023	222,627	1,694,497	3,386,459	10,224,741
\$100,000 under \$200,000	24,225	1,527,399	739,413	4,213,017	34,204	609,994	20,853	710,988	199,795	3,332,281	3,436,813	18,270,281
\$200,000 under \$500,000	18,863	1,422,971	237,694	4,145,191	23,099	762,774	8,357	550,757	53,467	2,231,005	822,272	12,540,735
\$500,000 under \$1,000,000	4,275	314,057	59,190	1,572,981	5,223	246,575	2,246	357,173	9,356	1,457,577	173,659	3,671,484
\$1,000,000 or more	2,394	180,834	40,370	4,434,363	4,374	434,150	2,112	1,182,431	6,063	4,369,909	95,015	2,526,035
lontaxable returns, total	180,499	7,844,363	1,139,960	3,851,716	151,084	3,921,687	584,239	51,311,670	251,377	2,102,092	8,306,644	13,254,688

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

						Statutory adjusti	Statutory adjustments-continued					
Size of adjusted	IRA PE	IRA Payments	Stude interest	Student loan interest deduction	Educator expenses deduction	expenses	Tuition	Tuition and fees deduction	Dedur self-empl	Deduction for self-employment tax	Moving adju:	Moving expense adjustment
gross income	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(155)	(158)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)
All returns, total	3,418,494	10,006,814	6,953,370	4,409,816	3,240,673	805,734	3,571,154	6,683,631	15,373,279	19,791,285	1,023,888	2,439,835
No adjusted gross income	12,547	36,463	33,341	24,078	7,663	1,858	63,147	162,756	194,493	159,530	12,315	59,314
\$1 under \$5,000	32,140	63,363	82,980	48,891	10,927	3,316	158,479	343,924	1,134,825	285,879	20,015	42,442
\$5,000 under \$10,000	65,026	157,397	191,494	93,471	25,303	5,185	240,654	512,938	1,666,803	786,754	46,965	48,741
\$10,000 under \$15,000	99,582	205,577	343,337	147,480	61,710	12,893	175,587	294,585	1,519,494	1,053,710	61,383	113,358
\$15,000 under \$20,000	174,414	389,102	405,000	223,677	81,636	19,670	151,552	255,351	1,048,115	908,413	60,130	94,056
\$20,000 under \$25,000	209,766	483,557	464,225	239,023	86,467	20,549	139,868	236,337	888,593	845,829	65,957	74,210
\$25,000 under \$30,000	291,207	744,208	551,722	328,675	126,344	30,260	172,819	288,792	774,006	800,482	67,453	89,493
\$30,000 under \$40,000	440,063	1,169,763	1,006,918	645,303	362,771	84,755	220,933	288,580	1,304,893	1,452,841	129,028	231,156
\$40,000 under \$50,000	485,587	1,363,986	896,433	635,233	353,637	81,452	337,255	526,688	1,105,035	1,265,893	87,531	202,524
\$50,000 under \$75,000	664,337	1,934,923	1,547,213	971,950	807,261	198,577	535,627	916,020	2,094,086	2,763,708	198,609	479,363
\$75,000 under \$100,000	397,738	1,280,798	972,445	834,503	683,212	176,910	656,476	1,282,749	1,283,228	2,136,329	**276,503	**1,005,177
\$100,000 under \$200,000	. 448,825	1,663,518	458,263	217,531	574,186	155,711	718,756	1,574,911	1,562,101	3,772,098	:	:
\$200,000 under \$500,000	77,248	405,541	ı	ı	55,135	13,518	ı	ı	601,733	2,313,660	:	;
\$500,000 under \$1,000,000	13,299	72,372	ı	ı	3,595	887	1	ı	127,811	630,939	:	:
\$1,000,000 under \$1,500,000	3,304	17,836	ı	ı	472	113	1	I	30,986	213,138	:	1
\$1,500,000 under \$2,000,000	1,308	7,042	1	ı	179	39	1	1	12,712	105,101	:	:
\$2,000,000 under \$5,000,000	1,716	9,347	1	ı	142	8	1	I	18,880	171,587	:	:
\$5,000,000 under \$10,000,000	277	1,437	ı	ı	27	9	I	I	4,765	58,813	:	*
\$10,000,000 or more	ŧ	584	1	ı	ڻ	.5	ı	ł	2,721	66,481	:	:
Taxable returns, total	2,875,878	8,644,836	5,813,663	3,777,133	2,984,044	740,926	2,759,269	5,044,414	9,439,980	15,646,630	820,713	2,026,659
No adjusted gross income	23	290	φ.	ţ	ŷ.	.5	•13	.37	1,669	7,135	ı	1
\$1 under \$5,000	1	ı	ı	ı	1	I	ı	ı	29,564	3,458	i	'
\$5,000 under \$10,000	*9,762	*16,094	20,913	15,433	*3,981	*398	36,616	82,053	185,589	890'58	*9,949	*7,185
\$10,000 under \$15,000	30,573	43,763	213,927	100,021	31,768	6,500	95,009	130,262	384,019	286,768	32,696	55,428
\$15,000 under \$20,000	84,679	204,540	250,692	137,155	44,593	10,588	86,067	142,640	436,530	356,390	28,416	48,683
\$20,000 under \$25,000	134,654	314,492	308,614	161,358	55,974	12,434	70,183	95,901	432,015	360,003	49,271	36,472
\$25,000 under \$30,000	191,317	446,647	414,814	259,345	92,238	21,313	93,048	150,285	435,850	419,429	47,257	59,394
\$30,000 under \$40,000	382,201	997,173	858,479	554,914	315,866	73,969	177,187	224,118	968,302	1,067,296	107,303	186,419
\$40,000 under \$50,000	450,503	1,274,097	805,762	562,762	332,131	75,025	303,906	458,011	938,892	1,044,081	78,740	168,426
\$50,000 under \$75,000	652,177	1,900,605	1,509,393	945,272	792,800	193,895	526,182	902,124	2,002,021	2,608,247	190,593	459,579
\$75,000 under \$100,000	394,106	1,270,284	965,294	823,353	681,163	176,398	652,368	1,274,231	1,269,617	2,110,616	**276,487	**1,005,073
\$100,000 under \$200,000	448,639	1,663,011	457,765	217,516	574,181	155,709	718,694	1,574,753	1,556,940	3,760,322	:	:
\$200,000 under \$500,000	77,190	405,285	ı	ı	55,125	13,515	ı	ı	601,223	2,312,215	:	:
\$500,000 under \$1,000,000	13,291	72,325	ı	ı	3,592	887	t	1	127,730	630,868	:	*
\$1,000,000 or more	6,713	36,230	1	ı	826	193	1	1	70,018	614,934	:	:
Nontexable returns total	00000	4 204 070	1 420 707	00000			-00 550		1			-

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted	Payme	Payments to a Keogh plan	Penalty withdrawal	Penalty on early withdrawal of savings	Alimor	Alimony paid	Self-emplo insurance	Self-employed health insurance deduction	Medical savings account deduction	Medical savings account deduction	Certain busine reservist, perfor	Certain business expenses of reservist, performing artist, etc.
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)
All returns, total	1,208,801	17,795,957	736,121	150,214	587,368	7,520,335	3,802,277	16,454,211	67,347	129,214	*5,310	*22,583
No adjusted gross income	5,155	49,047	13,402	5,120	13,681	271,859	93,077	389,655	•174	*293	1	1
\$1 under \$5,000	*5,206	*23,448	40,407	11,651	3,162	22,601	154,722	428,947	••720	1,781	ı	1
\$5,000 under \$10,000	7,800	13,242	985'09	7,082	10,626	112,321	176,302	450,271	:	:	.209	151
\$10,000 under \$15,000	10,988	66,492	57,268	22,334	20,969	134,766	227,166	640,095	*2,848	1,221	ı	1
\$15,000 under \$20,000	14,023	74,302	48,602	8,084	26,638	127,353	243,499	788,529	:	:	ı	1
\$20,000 under \$25,000	25,755	106,665	50,988	5,615	11,609	69,622	228,986	752,133	*5,121	*8,937	1	ı
\$25,000 under \$30,000	20,304	74,687	32,581	2,435	25,415	155,739	193,001	623,369	*4,972	196'1.	1	1
\$30,000 under \$40,000	57,195	356,515	74,960	15,033	56,326	297,384	364,981	1,269,897	*6,515	.9,443	ı	t
\$40,000 under \$50,000	49,252	338,349	60,575	10,346	45,739	299,001	288,147	1,124,293	:	*	*4.047	*19,578
\$50,000 under \$75,000	150,991	1,096,623	135,903	38,141	115,090	1,023,457	539,003	2,170,493	*16,571	••24,940	1	I
\$75,000 under \$100,000	170,158	1,606,662	71,450	6,360	86,949	870,239	363,094	1,674,288	**27,685	**66,405	1	1
\$100,000 under \$200,000	384,088	5,379,823	70,895	11,612	111,028	1,703,027	523,004	3,052,042	:	:	902.	*2,760
\$200,000 under \$500,000	239,651	6,121,878	14,853	3,554	42,592	1,263,568	285,981	2,069,406	*	:	*349	*94
\$500,000 under \$1,000,000	**68,234	**2,488,224	2,460	1,617	11,343	611,269	77,382	638,102	2,049	6,159	ı	1
\$1,000,000 under \$1,500,000	:	:	999	263	2,715	199,305	19,677	167,209	454	1,365	1	1
\$1,500,000 under \$2,000,000	:	*	256	479	1,054	81,503	8,704	76,595	116	349	I	1
\$2,000,000 under \$5,000,000	:	:	257	195	1,719	155,213	11,636	101,755	107	324	ı	1
\$5,000,000 under \$10,000,000	:	:	75	88	464	69,250	2,559	23,754	•14	••42	I	
\$10,000,000 or more	:	:	45	206	249	52,857	1,356	13,378	•	:	ı	1
Taxable returns, total	1,144,993	17,388,922	540,675	103,382	530,755	6,858,246	2,783,824	12,878,169	56,669	114,422	*5,101	*22,432
No adjusted gross income	37	1,734	•10	4.	46	6,254	926	3,416	:	:	t	1
\$1 under \$5,000	1	1	*2,944	194	1	ı	9.	.52	1	1	1	1
\$5,000 under \$10,000	•711	-1,695	*15,842	.501	£3,005	•10,259	20,444	35,806	:	1	1	ı
\$10,000 under \$15,000	*4,754	•10,026	21,638	6,165	*10,078	*69,285	509'92	155,928	••1,903	*1,164	1	t
\$15,000 under \$20,000	•4,756	*23,187	26,230	6,243	20,477	84,099	119,773	299,055	*2,775	•4,079	1	1
\$20,000 under \$25,000	19,316	69,034	35,181	4.927	+9,004	*39,916	123,339	362,196	*3,889	*6,134	1	!
\$25,000 under \$30,000	15,489	62,831	25,592	2,269	22,143	142,380	118,800	371,344	*2,993	.5,309	1	1
\$30,000 under \$40,000	49,618	315,524	69,373	14,399	51,864	260,965	274.809	918,969	*3,505	.7,633	ı	1
\$40,000 under \$50,000	46,475	300,811	53,194	7,143	42,962	267,886	257,822	960,148	.5,075	-6,592	*4,047	*19,578
\$50,000 under \$75,000	143,773	1,040,340	132,787	38,053	113,953	266'966	507,059	2,011,654	6,216	9,283	1	1
\$75,000 under \$100,000	168,402	1,583,418	69,394	5,753	86.225	859,307	354,994	1,625,154	27,573	**65,991	1	1
\$100,000 under \$200,000	383,851	5,371,653	70,024	11,384	110,929	1,693,363	522,285	3,046,883	:		902.	.2,760
\$200,000 under \$500,000	239,590	6,120,322	14,822	3,530	42,538	1,260,243	285,695	2,067,309	:	:	•349	•94
\$500,000 under \$1,000,000	**68,222	**2.487,844	2,456	1,613	11,335	610,937	77,328	637,724	2,049	6,159	1	ţ
\$1,000,000 or more	:	:	1,187	1,204	6,196	557,354	43,910	382,531	692	2,079	1	ı
Nontexable returns total	10000	100 101	40E 44E	0000	0000	00000	4 040 450	2 575 643	10 010			7277

## Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars.)

		Statutory adjust	Statutory adjustments-continued									
Size of adjusted	Ot adjus	Other adjustments	Foreign	Foreign housing adjustment	Basic stand	Basic standard deduction	Additional stan	Additional standard deduction	Total itemize	Total itemized deductions	Ехеш	Exemptions
gross income	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(179)	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
All returns, total	272,647	1,314,285	1,491	51,765	84,643,281	539,921,089	11,200,647	15,858,963	43,949,591	901,864,834	261,126,373	781,305,067
No adjusted gross income	812	2,987	£	**56	1	1	1	:	t	1	2,841,446	8,675,128
\$1 under \$5,000	*5,636	*74,102	1	1	11,353,305	47,828,117	896,793	1,168,755	344,323	5,143,324	9,372,497	28,758,397
\$5,000 under \$10,000	*10,104	*33,684	1	1	11,858,947	66,333,250	1,568,581	2,051,900	644,463	9,140,858	16,174,263	49,242,400
\$10,000 under \$15,000	*10,972	*74,381	1	ı	10,958,090	66,839,490	1,844,783	2,535,891	1,039,910	12,797,467	20,250,127	61,669,538
\$15,000 under \$20,000	*9,724	*39,830	:	:	9,964,186	63,875,762	1,564,891	2,269,564	1,326,842	17,131,242	20,924,973	63,729,281
\$20,000 under \$25,000	*6,876	*20,089	1	1	8,211,219	53,584,632	1,006,199	1,494,100	1,617,007	20,867,672	19,028,170	57,950,513
\$25,000 under \$30,000	14,102	22,105	1	ı	6,696,937	44,992,551	719,291	1,045,958	1,841,897	23,898,093	17,345,037	52,839,113
\$30,000 under \$40,000	27,465	125,417	ı	1	9,504,261	65,852,690	1,083,464	1,582,972	4,449,065	58,796,152	28,562,151	87,034,172
\$40,000 under \$50,000	27,021	98,282	:	:	5,950,870	44,967,549	763,618	1,093,724	4,501,574	63,813,263	23,564,173	71,829,706
\$50,000 under \$75,000	74,555	155,807	£	••112	7,050,508	58,253,645	1,051,003	1,538,909	10,321,837	167,694,310	43,163,930	131,566,699
\$75,000 under \$100,000	31,471	128,034	:	:	2,067,496	18,291,976	417,267	633,133	7,475,102	143,717,935	26,697,920	81,405,117
\$100,000 under \$200,000	42,887	303,210	*531	*12,444	862,219	7,695,999	**284,759	**444,056	8,016,424	208,816,881	25,723,994	78,144,615
\$200,000 under \$500,000	8,982	130,520	**954	**39,153	122,413	1,038,956	;	:	1,876,601	84,315,913	5,909,596	8,460,389
\$500,000 under \$1,000,000	1,404	77,528	;	:	26,953	230,228	:	:	329,147	28,295,286	1,045,810	9
\$1,000,000 under \$1,500,000	325	16,208	:	:	8,463	72,098	:	:	73,232	10,505,751	235,774	ĵ.
\$1,500,000 under \$2,000,000	96	7,715	*	:	3,316	28,891	:	:	30,700	6,008,211	99,071	£
\$2,000,000 under \$5,000,000	148	2,655	:	:	3,469	29,994	:	:	44,803	14,086,810	138,498	3
\$5,000,000 under \$10,000,000	43	573	:	:	458	3,850	:	:	10,709	7,805,751	31,634	£)
\$10,000,000 or more	23	1,157	:	:	171	1,409	:	:	5,955	19,029,915	17,308	£
Taxable returns, total	220,842	1,023,644	1,473	51,175	50,204,299	320,708,076	7,583,438	10,644,550	38,696,170	798,102,464	171,517,325	508,136,861
No adjusted gross income	:	:	1	1	ı	1	1	1	ı	٠	9,781	29,763
\$1 under \$5,000	1	ı	1	ı	828,014	1,870,765	.5,969	*9,153	7,908	16,568	•2,059	*6,281
\$5,000 under \$10,000	ı	1	ı	1	4,087,740	18,983,208	231,216	265,762	28,503	85,830	1,546,844	4,707,833
\$10,000 under \$15,000	1.891	**15,914	1	1	5,656,971	26,977,162	1,025,050	1,196,652	381,950	2,733,778	5,333,398	16,244,874
\$15,000 under \$20,000	*2,937	-5,904	ı	1	5,640,875	31,044,199	1,088,817	1,456,225	660,289	5,673,196	7,251,482	22,082,044
\$20,000 under \$25,000	*3,896	*4,213	I	ı	5,116,329	29,819,691	954,337	1,425,599	975,975	9,672,750	7,786,726	23,712,745
\$25,000 under \$30,000	•6,925	•7,739	ı	ı	4,843,423	29,588,342	691,828	1,014,210	1,245,749	13,129,721	8,711,721	26,533,885
\$30,000 under \$40,000	17,431	98,686	1	1	8,256,960	54,783,973	1,072,438	1,570,805	3,595,189	41,871,409	19,880,194	60,567,820
\$40,000 under \$50,000	23,070	91,694	1	1	5,663,438	42,318,494	760,763	1,090,062	4,004,928	52,242,562	19,893,398	60,640,062
\$50,000 under \$75,000	73,411	149,519	I	1	7,020,063	57,966,159	1,051,003	1,538,909	10,004,710	157,143,955	41,533,969	126,598,462
\$75,000 under \$100,000	31,424	121,919	I	ı	2,063,278	18,256,643	417,263	633,127	7,422,845	140,892,607	26,426,166	80,576,420
\$100,000 under \$200,000	42,843	302,050	*526	*12,287	862,105	7,695,100	**284,752	**444,045	7,999,659	206,601,329	25,670,930	77,984,171
\$200,000 under \$500,000	8,979	130,450	947	**38,889	122,312	1,038,152		:	1,874,473	83,642,960	5,903,983	8,452,503
\$500,000 under \$1,000,000	1,400	77,454	•	*	26,924	230,010	:	*	328,786	28,029,019	1,044,882	ε
\$1,000,000 or more	635	28,101	:	:	15,869	136,177	:	:	165,204	56,366,780	521,790	E .
Nontaxable returns, total	51,805	290,640	18	290	34,438,982	219,213,013	3,617,209	5,214,413	5,253,421	103,762,370	89,609,048	273,168,205

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars.)

	Jakah	Tayable income	THE PERSON NAMED IN COLUMN	Alternative minimum fax	מאר מוומי ומאר	
	NOBYEL					
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(191)	(192)	(193)	(194)	(195)	(196)
All returns, total	101,392,812	4,200,218,439	2,357,975	9,469,803	101,412,777	790,005,881
No adjusted gross income	:	1	**5,462	**82,427	677,7	81,336
\$1 under \$5,000	858,777	618,611	:	:	854,555	74,459
\$5,000 under \$10,000	4,833,709	8,546,531	3,309	4,611	4,830,324	867,302
\$10,000 under \$15,000	7,183,046	31,151,196	548	2,679	7,187,897	3,149,040
\$15,000 under \$20,000	8,943,234	60,138,378	2,043	3,615	8,943,342	6,631,497
\$20,000 under \$25,000	9.018,184	90,719,851	1,745	11,697	9,017,388	10,645,595
\$25,000 under \$30,000	8,230,217	114,185,800	2,105	986'6	8,231,242	13,929,331
\$30,000 under \$40,000	13,724,586	273,848,438	5,090	2.118	13,724,649	34,740,515
\$40,000 under \$50,000	10,356,679	286,911,458	12,453	16,980	10,361,133	39,565,885
\$50,000 under \$75,000	17,318,859	707,527,353	85,664	86,149	17,321,182	103,640,517
\$75,000 under \$100,000	9,528,077	577,227,012	109,977	185,177	9,530,650	90,257,737
\$100,000 under \$200,000	8,864,366	875,871,197	844,104	1,875,212	8,868,136	166,934,072
\$200,000 under \$500,000	1,996,647	482,851,392	**1,285,477	**7,189,154	1,997,474	122,410,418
\$500,000 under \$1,000,000	355,526	212,835,816	:	:	355,886	61,311,857
\$1,000,000 under \$1,500,000	81,525	88,369,158	:	:	81,622	26,083,344
\$1,500,000 under \$2,000,000	33,949	52,503,976	:	:	33,995	15,651,059
\$2,000,000 under \$5,000,000	48,175	128,218,696	*	:	48,246	37,797,164
\$5,000,000 under \$10,000,000	11,151	68,513,593	:	:	11,162	19,799,764
\$10,000,000 or more	6,105	140,179,982	:	:	6,116	36,434,988
Taxable returns, total	88,899,370	4,115,059,975	2,348,568	9,465,350	88,921,900	780,989,837
No adjusted gross income	1	1	**4,553	**81,917	4,518	80,665
\$1 under \$5,000	833,898	610,224	:	:	835,922	73,535
\$5,000 under \$10,000	4,115,044	7,956,943	3,235	4,525	4,116,242	808,631
\$10,000 under \$15,000	6,042,418	28,261,844	202	2,632	6,042,925	2,861,418
\$15,000 under \$20,000	6,302,027	50,371,975	2,033	3,611	6,304,103	5,626,945
\$20,000 under \$25,000	6,094,991	72,410,263	1,704	11,617	6,095,228	8,768,150
\$25,000 under \$30,000	6,092,049	97,429,358	2,074	6,963	6,092,090	12,179,343
\$30,000 under \$40,000	11,856,021	254,354,428	4,161	1,759	11,856,081	32,687,273
\$40,000 under \$50,000	9,665,520	276,796,514	9,657	15,730	9,668,366	38,458,350
\$50,000 under \$75,000	17,022,619	702,291,485	84,705	86,034	17,024.921	103,048,443
\$75,000 under \$100,000	9,484,573	575,890,228	106,905	184,051	9,486,123	90,098,769
\$100,000 under \$200,000	8,858,018	875,512,626	843,569	1,874,481	8,861,764	166,873,549
\$200,000 under \$500,000	1,995,958	482,717,655	**1,285,463	*7,189.029	1,996,787	122,382,982
\$500,000 under \$1,000,000	355,390	212,761,707	:	:	355,750	61,295,573
\$1,000,000 or more	180,846	477,694,727	:	:	181,080	135,746,214
leter amine oldeveteel	12 493 442	85 158 463	107 0	4 453	110 407 67	

(1) No exemption allowed at these income levels.

(Z) Less than \$500. NOTE: Detail may not add to totals because of rounding.

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which it is based.

<sup>\*\*</sup> Data combined to avoid disclosure of information for specific taxpayers.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income (Coefficient of variation for number of returns and amount (percent))

	Number	Adjusted	Salaries	Salaries and wages	Taxable interest	interest	Тэх-ехет	Tax-exempt interest	Ordinary	Ordinary dividends	Qualified	Qualified dividends
Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(2)	(8)	(6)	(10)	(11)	(12)
All returns, total	0.03	0.12	0.14	0.21	0.34	1.08	1.52	1.77	0.55	1.18	99:0	1.43
No adjusted gross income	1.64	1.09	3.26	3.87	2.26	2.72	8.01	99.9	2.48	3.32	2.99	4.58
\$1 under \$5,000	111	1.29	1.29	1.94	2.29	4.70	10.71	23.50	3.01	5.82	3.59	8.17
\$5,000 under \$10,000	1.08	1.11	1.26	1.38	2.17	4.52	9.73	18.93	3.24	5.60	3.93	7.36
\$10,000 under \$15,000	1.11	1.12	1.30	1.41	2.12	4.68	8.95	21.69	3.07	99'5	3.63	7.31
\$15,000 under \$20,000	1.16	1.16	1.31	1.38	2.12	4.89	8.52	18.26	3.07	6.12	3.67	7.60
\$20,000 under \$25,000	1.26	1.26	1.38	1.44	2.26	5.60	99.6	18.39	3.38	7.30	4.02	8.68
\$25,000 under \$30,000	1.37	1.37	1.46	1.53	2.34	6.55	10.22	19.02	3.49	7.95	4.21	9.57
\$30,000 under \$40,000	1.04	1.04	1.12	1.18	1.62	5.06	6.86	13.76	2.49	5.89	2.93	7.73
\$40,000 under \$50,000	1.07	1.08	1.16	1.22	1.62	5.18	6.38	12.29	2.45	5.89	2.86	7.21
\$50,000 under \$75,000	0.77	0.78	0.82	0.89	1.06	4.11	4.71	8.20	1.64	4.69	1.94	6.00
\$75,000 under \$100,000	0.94	0.95	1.01	1.09	1.22	5.43	5.23	8.55	1.85	6.11	2.19	7.72
\$100,000 under \$200,000	0.97	06.0	1.04	1.07	1.07	3.85	3.17	4.82	1.37	4.39	1.57	5.32
\$200,000 under \$500,000	1.00	0.88	1.12	1.21	1.03	3.28	2.11	3.61	1.15	3.44	1.26	3.67
\$500,000 under \$1,000,000	1,15	1.02	1.33	1.53	1.17	2.89	1.84	3.22	1.25	3.59	1.34	4.16
\$1,000,000 under \$1,500,000	1.40	1.30	1.59	2.01	1.41	3.32	1,94	3.12	1.47	3.93	1.54	4.45
\$1,500,000 under \$2,000,000	1.21	1.22	1.38	1.89	1.22	2.97	1.69	3.38	1.27	3.97	1.35	4.62
\$2,000,000 under \$5,000,000	0.64	0.54	0.74	1.04	0.64	1.46	98.0	1.69	99.0	2.04	0.70	2.39
\$5,000,000 under \$10,000,000	0.71	0.57	0.78	1.03	0.71	1.00	0.82	0.65	0.72	1.57	0.75	1.83
\$10,000,000 or more	1	1	ı	1	ı	1	ı	1	1	1	1	1
Taxable returns, total	0.21	0.14	0.26	0.24	0.39	1.20	1.62	1.85	0.62	1.27	0.73	1.51
No adjusted gross income	17.19	2.29	22.91	13.08	17.09	3.46	19.92	11.47	17.24	4.18	17.67	5.78
\$1 under \$5,000	4.48	5.17	6.08	7.08	6.04	10.23	22.93	39.80	6.37	90.6	7.01	10.89
\$5,000 under \$10,000	2.04	2.08	2.17	2.26	3.97	10.35	18.77	42.15	6.11	12.03	7.29	16.36
\$10,000 under \$15,000	1.66	1.67	1.89	1.98	2.98	6.51	12.91	22.76	4.38	8.51	5.15	11.02
\$15,000 under \$20,000	1.61	1.62	1.84	1.93	2.73	6.05	10.79	25.18	3.92	7.7.7	4.64	9.52
\$20,000 under \$25,000	1.65	1.65	1.84	1.93	2.67	6.31	11.17	21.95	3.93	8.59	4.66	10.32
\$25,000 under \$30,000	1.65	1.65	1.79	1.87	2.70	7.22	11.88	23.91	3.97	8.98	4.82	11.43
\$30,000 under \$40,000	1.14	1.15	1.23	1.30	1.74	5.38	7.40	15.56	2.68	6.48	3.16	8.62
\$40,000 under \$50,000	1.13	1.14	1.22	1.29	1.68	5.27	29'9	13.87	2.55	6.15	2.98	7.50
\$50,000 under \$75,000	0.78	0.79	0.83	06'0	1.08	4.22	4.81	8.84	1.66	4.84	1.96	6.20
\$75,000 under \$100,000	0.95	96.0	1.02	1.10	1.23	5.51	5.30	9.11	1.86	6.25	2.20	7.90
\$100,000 under \$200,000	0.97	06:0	1.04	1.07	1.08	3.90	3.19	4.97	1.37	4.44	1.57	5.38
\$200,000 under \$500,000	1.00	0.88	1.12	1.21	1.03	3.33	2.11	3.64	1.16	3.49	1.27	3.69
\$500,000 under \$1,000,000	1.16	1.02	1.33	1.53	1.17	2.92	1.84	3.23	1.25	3.60	1.34	4.18
\$1,000,000 or more	0.62	0.26	0.72	0.61	0.62	0.70	0.82	0.88	0.65	0.87	69.0	1.01
Nontaxable returns, total	0.46	0.87	0.56	0.85	1 07	2.30	4.41	50.5	1 48	277	4 77	0000

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	State income	соше	Alim	Alimony		Business or profession	profession		Capital gain	ll gain	Capita	Capital gain
gross income	tax refunds	spun	rece	ived	Net income	come	Net	loss	distributions	utions	distributions	distributions (post 5/5/03)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	0.65	0.85	4.98	6.97	0.48	0.97	1.33	1.79	3.84	15.86	4.67	24.45
No adjusted gross income	7.11	6.35	41.04	44.05	5.44	5.76	3.00	3.71	33.20	37.10	41.89	46.85
\$1 under \$5,000	10.60	14.78	25.85	37.65	2.91	4.30	8.04	13.81	13.56	29.63	16.50	26.34
\$5,000 under \$10,000.	8.14	10.79	19.81	21.15	2.51	2.99	7.95	11.34	16.38	29.39	23.26	38.69
\$10,000 under \$15,000	6.33	9.35	14.46	16.67	2.63	3.21	6.75	9.33	16.77	27.67	21.18	38.84
\$15,000 under \$20,000	5.31	7.90	17.14	20.73	3.20	4.12	6.77	9.17	16.19	39.71	18.78	27 60
\$20,000 under \$25,000	4.83	6.52	15.75	18.31	3.62	4.96	6 65	9.62	18.26	65.56	24.22	34.92
\$25,000 under \$30,000	4.25	5.68	19.28	22.79	3.86	5.39	6.70	8.96	19.34	35.10	22.84	48.73
\$30,000 under \$40,000	2.64	3.56	12.26	14.48	2.89	4.28	5.12	7.34	14.27	23.81	16.62	31.28
\$40,000 under \$50,000	2.40	3.57	14.47	18.87	3.15	4.92	5.11	7.47	13.97	26.73	16.79	25.66
\$50,000 under \$75,000	1.51	2.14	12.93	15.62	2.27	3.77	3.80	6.01	9.56	53.46	12.12	61.59
\$75,000 under \$100,000	1.7.1	2.52	**17.35	**16.36	2.96	4.38	5.06	7.00	6.48	**18.81	13.35	40.93
\$100,000 under \$200,000	1.56	2.15	:	:	2:32	2.69	4.61	6.01	:	:	**9.12	**20.86
\$200,000 under \$500,000	1.61	3.55	:	:	2 21	2.80	4.47	6.94	*	*	:	:
\$500,000 under \$1,000,000	1.78	3.25	:	:	2.63	3.72	5.00	6.29	:	:	17.38	49.80
\$1,000,000 under \$1,500,000	2.01	3.38	:	:	3.22	4.50	5.15	7.32	:	:	19.80	39.86
\$1,500,000 under \$2,000,000	1.75	3.20	;	:	3.26	5.90	4.94	9.41	:	:	27.04	49.76
\$2,000,000 under \$5,000,000	0.94	2.24	:	:	1.79	3.51	2.63	3.44	:	*	15.11	28.30
\$5,000,000 under \$10,000,000	0.91	1.29	:	:	1.60	2.82	1.88	0.51	:	:	35.59	19.18
\$10,000,000 or more	ı	ı	:	:	1	1	ı	;	:	:	ı	ı
Taxable returns, total	0.68	0.89	5.79	7.81	0.84	1.18	1.68	2.32	4.23	18.66	5.07	26.80
No adjusted gross income	35,33	10.24	1	ı	37.88	28.05	29.53	15.49	91.53	91.53	91.53	91.53
\$1 under \$5,000	74.87	85.43	1	1	28.91	33.65	54.35	52.24	22.65	63 35	26.27	33.76
\$5,000 under \$10,000	24.83	34.56	37.72	42.18	8.37	10.31	23.50	24.76	29.19	09'29	40.54	63.07
\$10,000 under \$15,000	11.29	20.08	21.01	23.75	5.35	6.65	12.53	18.39	20.99	40.64	26.49	35.68
\$15,000 under \$20,000	7.54	10.98	22.36	26.60	5.15	6.73	10.24	14.81	19.87	55.22	23.66	60.69
\$20,000 under \$25,000	6.24	8.41	19.92	23.43	5.34	7.70	9.14	13.32	21,46	68.17	28.44	41.52
\$25,000 under \$30,000	5.19	7.01	20.42	23.98	5.22	7.58	8.59	12.06	22.13	35.62	26.20	49.44
\$30,000 under \$40,000	2.93	3.77	12.81	15.18	3.44	5.20	5.96	8.25	14.87	25.45	17.09	32.89
\$40,000 under \$50,000	2 57	3 67	14.77	19.46	3.43	5.48	5.62	8.34	14.11	23.00	16.80	26.38
\$50,000 under \$75,000	1.53	2.18	12.98	15.73	2.34	3.93	3.88	6.11	9.65	53.95	12.12	61.60
\$75,000 under \$100,000	1.72	2.54	**17.37	**16.36	2.97	4.42	5.08	7.09	**6.48	*18.91	13.35	40.93
\$100,000 under \$200,000	1.57	2.16	:	:	2.33	2.69	4.62	6.08	:	:	**9.12	**20.86
\$200,000 under \$500,000	1.61	3.57	:	:	2.21	2.81	4.48	7.10	:	:	:	:
\$500,000 under \$1,000,000	1.79	3.26	:	:	2.63	3.72	5.01	6.34	:	:	17.38	49.80
\$1,000,000 or more	0.91	66.0	:	:	1.63	2.00	2.46	1.90	:	:	14.66	31.45
Nontaxable returns, total	2.48	3.24	9.90	11.61	1.01	1.71	2.48	2.91	9.33	14.18	12.01	18.24

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

7.60 7.96 7.19 6.43 43.11 9.92 33.58 24.74 23.23 24.11 33.56 19.95 20.57 17.87 12.19 12.62 0.03 9.21 4.01 1.37 7.45 1.32 2.84 58.21 41.58 33,93 45.31 27.66 25.61 20.59 12.38 12.88 7.72 8.03 capital gain (post 5/5/03) 36) Short-term Number of 15.45 10.19 0.10 7.70 4.94 3.79 3.49 3.75 2.63 returns 12.70 12,31 4.18 13.22 6.85 3.28 1.62 32.68 43.70 28.09 25.55 8.24 18.55 1.46 96.9 7.81 3.79 3.49 1.72 5.22 (32)7.95 8.36 8.58 5.35 4.13 4.55 2.82 1.78 1.18 23.99 2.67 3.02 3.32 40.85 16.43 12.49 10.41 2.62 8.27 11.41 12.91 8.05 5.99 4.57 3.05 2.73 2.86 1.06 1.98 34) Short-term capital loss Number of returns 6.92 7.40 7.47 8.13 5.75 5.69 4.02 4.55 2.96 2.16 2.05 2.24 2.03 1.09 1.06 9.50 9.88 6.41 6.03 4.60 2.98 2.16 1.03 1.51 22.21 23.36 17.91 12.20 10.10 (33) 4.13 8.63 6.98 5.80 5.28 2.90 24.74 9.80 13.76 3.58 9.46 6.77 6.27 5.85 1.53 5.78 25.75 33.92 22.33 20.82 Sales of capital assets reported on Form 1040, Schedule D 15.41 18.42 11.60 1.71 21.73 21.41 16.30 5.33 9.74 11.09 6.84 6.41 5.86 0.97 6.05 (35) Short-term capital gain Number of 9.03 6.98 3.66 2.80 2.69 2.72 1.29 9.58 9.07 10.19 10.27 7.44 4.80 5.59 2.39 1.86 14.22 15.65 18.90 4.10 11,52 11.68 11.63 1.71 8.04 89.8 8.34 7.37 5.64 2.80 1.22 (31) Net capital gain before exclusion/ loss before limitation (post 5/5/03) Amount 11.76 4.15 3.28 3.20 1.49 1.00 17,45 3.80 14.49 13.31 10.33 17.05 0.51 6.42 3.27 3.06 0.88 4.72 15.53 8.22 13.03 12.58 20.26 3.69 1.33 7.28 4.17 3.29 3.21 0.56 6.70 (30) Number of returns 7.63 7.91 7.44 8.32 5.89 5.45 4.35 2.98 2.25 2.21 2.32 2.02 1.08 1.46 11.35 8.40 23.68 9.76 8.67 6.40 2.99 2.25 2.21 2.21 1.02 3.91 (53) Amount 4.79 5.12 5.80 4.20 2.12 1.13 2.42 4.09 4.87 4.17 2.28 1.83 17.91 68.9 4.58 4.45 3.41 1.83 5.67 3.38 22.78 12.71 7.76 6.82 96'9 (28) Taxable net loss Number of 4.62 5.29 5.38 3.84 2.13 1.76 2.25 1.22 1.32 11.10 7.22 4.19 2.70 2.14 1.76 returns 2.28 4.57 4.89 3.85 2.65 3.09 1.91 2.09 1.05 21.92 17.30 6.50 6.40 6.32 4.07 3.11 1.91 1.14 (27) Amount 8.14 9.04 9.03 7.55 7.58 5.47 3.14 2.65 2.57 2.66 2.55 1.20 13.82 12.22 10.49 12.32 5.59 69.0 4.27 12.28 9.87 8.62 2.66 2.58 0.43 3.23 (26)Taxable net gain Number of 8.58 5.66 5.61 5.97 6.03 5.25 5.85 6.46 4.61 4.47 3.06 3.53 2.44 1.92 1.98 2.06 1.80 0.95 0.86 1.19 21.51 8.45 9.62 6.78 7.31 3.11 3.56 2.45 1.93 1.09 0.91 (25)\$5,000,000 under \$10,000,000. \$1,000,000 under \$1,500,000. \$1,500,000 under \$2,000,000. \$2,000,000 under \$5,000,000. Size of adjusted gross income \$500,000 under \$1,000,000 \$500,000 under \$1,000,000 No adjusted gross income \$100,000 under \$200,000. \$200,000 under \$500,000. No adjusted gross income \$100,000 under \$200,000. \$200,000 under \$500,000. \$75,000 under \$100,000... \$75,000 under \$100,000. Vontaxable returns, total, Footnotes at end of table \$30,000 under \$40,000. \$40,000 under \$50,000. \$30,000 under \$40,000. \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000. \$25,000 under \$30,000. \$50,000 under \$75,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$40,000 under \$50,000. \$50,000 under \$75,000. \$20,000 under \$25,000. \$25,000 under \$30,000 55,000 under \$10,000. \$5,000 under \$10,000. Taxable returns, total. \$10,000,000 or more. \$1,000,000 or more. \$1 under \$5,000. All returns, total

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

					Sales of capital a	essets reported on	Sales of capital assets reported on Form 1040, Schedule D-continued	Jule D-continued	Form 1040, Schedule D-continued			
patsnipe Jo eziS	Short-term loss carryover	Short-term ss carryover	Net short-te sales of ca	Net short-term gain from sales of capital assets	Net short-te sales of ca	Net short-term loss from sales of capital assets	Net short-te sales of capital as	Net short-term gain from sales of capital assets (post 5/5/03)		Net short-term loss from sales of capital assets (post 5/5/03)	Short-term gain from other forms (2119, 4797, etc.)	gain from 19, 4797, etc.)
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	1.57	1.09	1.57	2.58	1.82	2.32	1.91	2.56	2.44	2.96	7.74	4.55
No adjusted gross income	4.11	2.72	6.30	5.40	5.89	7.31	77.7	6.87	9.19	11.29	30.41	10.01
\$1 under \$5,000	7.32	8.52	8.28	19.17	8.57	16.42	9.60	19.77	12.83	34.17	83.79	63.96
\$5,000 under \$10,000	8.53	8.46	9.17	14.29	9.29	17.39	11.01	18.27	12.55	24.77	64.69	53.75
\$10,000 under \$15,000	9.38	8.84	8.32	14,42	10.59	15.48	10.05	17.16	15.31	23.22	83.49	95 28
\$15,000 under \$20,000	9.28	8.74	8.56	14.98	9.91	16.17	10.41	18.58	13.93	24.66	46.88	72.21
\$20,000 under \$25,000	9.30	9.26	9.30	21.96	11.05	21.29	11.50	20.91	16.67	34.55	54.12	52.81
\$25,000 under \$30,000	10.64	8.71	9.81	19.86	10.85	15.43	11.90	31.64	14.37	22.14	40.71	55.91
\$30,000 under \$40,000	7.63	7.19	6.89	17.52	7.79	13.89	8.13	26.66	10.48	20.82	41.16	73.08
\$40,000 under \$50,000	79''	5.71	6.77	12.34	7.53	11.63	8.31	15.04	10.49	18.96	40.78	34.52
\$50,000 under \$75,000	5.25	4.50	4.62	8.23	5.38	8.94	5.49	9.37	7.09	12.60	32.53	43.10
\$75,000 under \$100,000	6.34	6.46	5.20	17,86	5.98	9.15	90.9	11.29	7.86	12.77	26.33	39.75
\$100,000 under \$200,000	3.75	3.17	3.38	5.93	4.02	6.25	4.23	7.39	5.15	7.92	15.86	30.02
\$200,000 under \$500,000	2.63	2.94	2.51	6.50	3.09	5.63	3.03	7.36	3.99	8.53	12.09	22.13
\$500,000 under \$1,000,000	2.42	3.06	2.43	6.78	2.92	6.28	2.75	6.77	3.75	8.30	9:36	20.31
\$1,000,000 under \$1,500,000	2.55	3.17	2.52	6,02	3.15	7.25	2.74	6.31	3.98	11.43	7.74	15.13
\$1,500,000 under \$2,000,000	2.34	3.60	2.26	6.15	2.76	6.75	2.47	8.56	3.47	10.37	6.47	15.96
\$2,000,000 under \$5,000,000	1.25	1.91	1.21	3.55	1.52	3.61	1.30	3.75	1.89	3.70	3.41	9.00
\$5,000,000 under \$10,000,000	1.16	1.22	1.11	2.86	1.35	1.93	1.16	2.54	1.66	2.79	2.38	4.31
\$10,000,000 or more	ı	1	1	ı	t	I	1	t	ı	1	1	I
Taxable returns, total	1.90	1.35	1.74	2.85	2.08	2.64	2.11	2.81	2.74	3.16	8.26	4.68
No adjusted gross income	24.03	12.18	28.86	11.65	28.82	5.48	32.38	17.29	37.33	7.05	**19.72	**3.53
\$1 under \$5,000	29.29	44.58	16.95	30.33	33.07	47.80	19.78	34.78	43.70	58.21	1	1
\$5,000 under \$10,000	24.73	26.88	20.69	36.77	21.66	32.49	23.64	51 49	29.22	43.13	:	:
\$10,000 under \$15,000	15.78	17.36	13.31	22.82	17.58	30.28	15.93	25.97	29.00	43.59	99.92	99.95
\$15,000 under \$20,000	13.27	14.48	10.75	19.09	13.02	21.72	13.03	23.97	19.25	34.52	54.80	94.41
\$20,000 under \$25,000	12.27	13.37	10.92	19.25	13.76	29.94	14.11	25.73	19.94	46.96	91.53	91.53
\$25,000 under \$30,000	13.50	11.58	11.31	19.02	13.19	19.47	13.64	21.09	17.83	28.32	46.78	65.30
\$30,000 under \$40,000	8.82	9.34	7.81	23.93	8.63	17.47	90.6	33.49	11.88	26.04	46.43	76.01
\$40,000 under \$50,000	8.13	6.43	7.18	14.22	8.00	13.07	8.88	17.69	11.25	21.68	41,09	35.85
\$50,000 under \$75,000	5.47	2.00	4.72	8.58	5.49	9:38	5.61	9.81	7.22	1271	35.00	41.79
\$75,000 under \$100,000	6.44	6.91	5.27	18.67	6.02	9.52	6.11	11.65	7.96	13.04	27.02	40.63
\$100,000 under \$200,000	3.77	3.27	3.40	6.01	4.04	6.35	4.25	7.54	5.16	7.96	15.98	30.26
\$200,000 under \$500,000	2.63	3.00	2.52	6.57	3.09	5.86	3.03	7.44	3.99	8.60	12.15	22.39
\$500,000 under \$1,000,000	2.42	3.09	2.43	6.83	2.92	6.33	2.75	6.82	3.76	8.39	9.38	20.36
\$1,000,000 or more	1.18	1.14	1.15	1.77	1.43	2.17	1.23	2.01	1.81	1.58	2.90	2.46
Nontaxable returns, total	2.84	2.09	3.79	5.90	3.71	4.94	4.58	5.97	5.36	8.16	21.64	19.14

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

					Sales of capital a	ssets reported on	Sales of capital assets reported on Form 1040, Schedule D-continued	ule D-continued				
Size of adjusted	Short-term lo forms (4684, 6	Short-term loss from other forms (4684, 6781, and 8824)	Short-term gain (2119, 4797, et	gain from other forms 97, etc.)(post 5/5/03)	Short-term loss from other forms (4684, 6781, and 8824)(post 5/5/03)	om other forms (824)(post 5/5/03)	Net short-term partnership/ S-corp gain	n partnership/ o gain	Net short-term partnership	rt-term partnership/ S-corp loss	Net short-term partnership/ S-corp gain (post 5/5/03)	n partnership/ post 5/5/03)
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(28)	(59)	(09)
All returns, total	9.04	5.78	8.88	4.78	10.60	7.38	3.53	1.77	4.98	4.29	3.79	1.76
No adjusted gross income	26.52	11.24	37.11	10.62	29,55	16.40	13.60	4.29	16.88	13.31	14.46	4.87
\$1 under \$5,000	48.51	62.84	98.79	52.04	64.46	75.61	22.28	31.05	36.66	44.52	27.30	32.49
\$5,000 under \$10,000	61.75	93.45	69.09	56.94	78.55	93.84	24.66	34.76	34.51	43.67	31.18	38.00
\$10,000 under \$15,000	53.21	48.07	81.32	47.35	55.84	55.44	31.23	37.72	30.47	52.37	39.17	53.83
\$15,000 under \$20,000	48.19	66.54	55.11	78.73	90.57	75.69	29.06	80.62	33.93	42.60	40.21	44.88
\$20,000 under \$25,000	93.78	82.15	54.24	50.67	99.20	66.83	28.82	50.28	32.30	45.21	40.79	50.79
\$25,000 under \$30,000	93.61	72.03	53.33	85.69	94.90	72.60	24.69	52.59	33.80	51.02	26.49	66.74
\$30,000 under \$40,000	42.20	60.50	40.31	77.57	64.66	72.82	20.08	28.80	25.54	72.09	20.96	36.48
\$40,000 under \$50,000	44.17	59.03	54.16	41.11	58.87	58.10	18.39	33.27	26.21	42.63	20.78	35.34
\$50,000 under \$75,000	27.33	27.20	38.36	37.05	35.35	37.03	12.04	25.63	18.70	25.02	14.76	22.88
\$75,000 under \$100,000	49.86	38.50	28.37	39.44	65.12	45.64	15.08	30.26	18.84	23.76	16.59	28.57
\$100,000 under \$200,000	20.94	24.82	18.64	37.03	24.39	36.60	7.45	12.77	10.34	15.45	8.33	13.09
\$200,000 under \$500,000	16.26	22.99	13.31	24.77	17.02	25.64	4.98	10,25	69.9	12.22	5.23	11.01
\$500,000 under \$1,000,000	7.84	19.01	10.43	19.49	8.61	18.28	3.55	8.08	5.25	18.08	3.83	8.95
\$1,000,000 under \$1,500,000	69.9	13.64	8.07	16.03	7.46	23.32	3.16	6.29	4.87	10.61	3.30	6.70
\$1,500,000 under \$2,000,000	5.81	15.40	96'9	16.05	6.41	19.89	2.81	17.7	4.34	9.29	2.97	7.77
\$2,000,000 under \$5,000,000	2.63	7.65	3.56	10.06	2.82	14.52	1.33	3.40	2.28	5.37	1.40	3.51
\$5,000,000 under \$10,000,000	1.67	3.56	2.49	4.56	1.82	4.31	1.09	1.26	1.82	1.72	1.13	1.31
\$10,000,000 or more	ı	1	I	I	1	ı	ı	t	1	1	ı	ı
Taxable returns, total	10.25	5.10	9.39	4.89	11.69	7.43	3.75	1.69	5.40	4.76	3.99	1.86
No adjusted gross income	12.80	1.88	19.91	0.78	75.65	13.86	37.26	4.78	38.06	11.90	39.63	6.67
\$1 under \$5,000	1	1	ı	i	ı	ŧ	35.32	49.46	78.22	80.21	40.99	51.91
\$5,000 under \$10,000	97.36	71.70	l	ı	08'66	99.80	34.90	52.41	81.95	98.16	44.10	57.59
\$10,000 under \$15,000	99.97	99.97	ı	1	ı	ı	48.25	59.76	46.11	84.31	68.76	85.29
\$15,000 under \$20,000	92.54	93.95	57.37	79.10	98.35	98.35	43.44	95.88	42.51	55.55	75.21	87.56
\$20,000 under \$25,000	97.15	88,54	91.53	91.53	99.95	99.95	37.15	72.72	38.65	61.25	52.52	96.98
\$25,000 under \$30,000	10.86	81.98	60.53	76.24	99.95	99.95	30.23	62.36	40.16	62.31	32.42	70.14
\$30,000 under \$40,000	47.27	52.91	44.61	80.16	62.29	78.69	21.75	39.27	27.77	73.77	22.89	38.97
\$40,000 under \$50,000	53.42	62.33	54.31	42.66	63.76	82.99	19.94	31.99	27.43	50.20	22.31	31.38
\$50,000 under \$75,000	29.02	31.38	39.50	38.50	36.71	38.79	12.32	30.48	19.79	27.47	15.39	26.61
\$75,000 under \$100,000	50.43	40.47	28.45	39.63	66.23	47.31	15.45	34.70	19.30	23.97	17.07	32.35
\$100,000 under \$200,000	21.46	28.57	18.82	37.47	25.09	44.64	7.54	13.61	10.38	17.49	8.44	14.01
\$200,000 under \$500,000	16.42	23.33	13.38	25.03	17.18	26.05	5.00	11.03	6.72	13.32	5.25	11.96
\$500,000 under \$1,000,000	7.88	19.71	10.45	19.52	8.66	18.99	3.56	8.28	5.26	19.36	3.84	9.15
\$1,000,000 or more	2.13	3.04	2.95	2.48	2.26	4.63	1.25	1.03	2.05	1.77	1.30	1.12
Nontexable returns, total	18.17	16.01	25.33	21.83	23.83	22.26	10.47	9.78	12.93	9.87	12.01	5.49
Footnotes at end of table.												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

					Sales of capital as	ssets reported on	Sales of capital assets reported on Form 1040, Schedule D-continued	ule D-continued				
Size of adjusted	Net short-terr S-corp loss	Net short-term partnership/ S-corp loss (post 5/5/03)	Long-term capital gain	term I gain	Long-term capital loss	term I loss	Long-term capital gain (post 5/5/03)	term post 5/5/03)	Net long-ter sales of ca	Net long-term gain from sales of capital assets	Net long-ter sales of ca	Net long-term loss from sales of capital assets
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(70)	(71)	(72)
All returns, total	6.26	3.51	1.13	0.70	0.94	0.76	1.10	0.84	1.36	1.01	1.20	1.41
No adjusted gross income	21.66	15.81	5.51	3.00	2 44	2.06	4.87	3.36	6.56	3.71	3.58	4.08
\$1 under \$5,000	62.46	0.79	5.95	17.36	4.34	5.44	5.76	15.69	6.92	20.34	5.69	9.55
\$5,000 under \$10,000	48.86	61.98	6.10	10.94	4.85	5.41	5.99	11.52	7.14	10.41	6.03	7.82
\$10,000 under \$15,000	37 64	84.52	6.28	10.68	4.82	5.41	6.13	11.76	7.21	12.01	5.98	16.18
\$15,000 under \$20,000	38.21	06:99	5.54	8.55	60.5	5.61	5.58	9.32	6.87	10.24	6:39	8 79
\$20,000 under \$25,000	40.37	77.73	6.10	9 15	5.58	5.99	6.23	9.92	7.47	11.91	7.18	9.51
\$25,000 under \$30,000	43.00	35.39	6.67	12.01	5.75	6.04	7.04	14.47	8.12	15,26	7.03	8.11
\$30,000 under \$40,000	39.75	41.86	4.91	7.85	4.04	4.51	4.84	9.60	6.02	9.25	5.04	7.33
\$40,000 under \$50,000	32.48	41.04	4.58	7.83	4.11	4.39	4.55	9.27	5.62	10.23	4.96	6.82
\$50,000 under \$75,000	24.97	31.99	3.22	5.09	2.81	3.05	3.24	5.68	3.93	6.25	3.44	4.64
\$75,000 under \$100,000	31.09	39.42	3.69	5.63	3.30	3.49	3.68	7.75	4,48	7.33	4.02	5.40
\$100,000 under \$200,000	13.31	27.10	2.51	3.21	2.25	2.39	2.45	3.85	2.98	4.50	2.79	3.87
\$200,000 under \$500,000	8.38	15.88	1.93	2.66	1.86	2.22	1.80	3.06	2.29	3.75	2.24	3.44
\$500,000 under \$1,000,000	6.17	12.06	1.97	2.59	2.00	2.47	1.78	3.02	2.24	3.70	2.31	3.83
\$1,000,000 under \$1,500,000	5.63	12.25	2.04	2.71	2.35	2.88	1.90	3.12	2.36	4.02	2.57	4.30
\$1,500,000 under \$2,000,000	4.95	16.27	1.80	2.57	2.16	3.12	1.69	3.03	2.09	3.83	2.38	4.23
\$2,000,000 under \$5,000,000	2.59	7.26	0.94	1.23	1.27	1.74	0.89	1.43	1.12	2.02	1.31	3.40
\$5,000,000 under \$10,000,000	2.02	1.82	0.86	0.86	1,35	1.35	0.84	0.98	0.99	1.33	1.28	1.19
\$10,000,000 or more	ı	ı	ı	ı	1	ı	ı	ı	1	I	1	ı
Taxable returns, total	6.64	3.64	1.23	0.72	1.12	96.0	1.20	0.86	1.49	1.05	1.39	1.55
No adjusted gross income	47.61	9.34	20.94	4.45	23.15	4.89	20.30	5.09	28.90	5.73	30.47	34.75
\$1 under \$5,000	1	ı	9.02	13.95	17.47	24.78	9.39	15.02	11.58	15.58	22.51	34.74
\$5,000 under \$10,000	99.84	98.78	9.91	14.55	11.47	16.62	10.35	17.64	11.29	14.92	14.22	23.95
\$10,000 under \$15,000	48.62	93.58	8.97	16.51	7.53	9.41	9.15	18.48	10.67	17.31	9,11	14.07
\$15,000 under \$20,000	47.38	97.18	6.98	11.22	97.9	7.89	7.03	11.44	8.56	12.78	8.46	12.28
\$20,000 under \$25,000	50.40	96.80	7.16	10.08	6.73	8.07	7.35	11.65	8.76	12.92	8.74	12.41
\$25,000 under \$30,000	52.71	60.02	7.49	13.52	6.73	7.84	8.14	18.03	9.15	17.13	8.25	10.84
\$30,000 under \$40,000	42.45	56.03	5.35	8.75	4.40	5.35	5.27	11.30	6.51	10.17	5.48	8.51
\$40,000 under \$50,000	35.43	41.80	4.78	8.34	4.37	4.95	4.78	10.03	5.92	10.83	5.27	7 24
\$50,000 under \$75,000	25.51	41.12	3.28	5.33	2.87	3.28	3.31	6.01	4.00	6.51	3.51	4 92
\$75,000 under \$100,000	31.74	44.64	3.72	5.79	3.33	3.71	3.72	8.10	4.53	7.49	4.06	28.5
\$100,000 under \$200,000.	13.37	31.05	2.52	3.23	2.26	2.44	2.45	3.89	2.99	4.55	2.79	3.93
\$200,000 under \$500,000	8 41	16 47	1.94	2.68	1.86	2.28	1.81	3.08	2.30	3.79	2.24	3.49
\$500,000 under \$1,000,000	6.18	13.54	1.97	2.60	2.00	2.50	1.78	3.04	2.25	3.72	2.31	3.87
\$1,000,000 or more	2.34	1.81	06:0	0.45	1,19	1.12	0.84	0.54	1.06	0.70	1.25	1.61
Nontaxable returns, total	18.92	11.40	3.06	3.24	1,78	1.50	2.81	3.60	3.57	4.01	2.41	3.37

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Size of adjusted	10-14											
amoni scho	net long-term gain from sales of capital assets (post 5/5/03)	Net long-term gain from of capital assets (post 5/5/03)	Net long-term loss from sales of capital assets (post 5/5/03)	m loss from sets (post 5/5/03)	Long-term loss carryover	ryover	Long-term gar forms (2119	Long-term gain from other forms (2119, 4797, etc.)	Long-term loss from other forms (4684, 6781, and 882	Long-term loss from other forms (4684, 6781, and 8824)	Long-term gain (2119, 4797, el	Long-term gain from other forms (2119, 4797, etc.)(post 5/5/03)
	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(62)	(80)	(81)	(82)	(83)	(84)
All returns, total	1.51	1.23	1.59	2.86	1.16	0.91	1.88	1.40	10.33	6.41	2.34	1.7.1
No adjusted gross income	7.31	4.18	5.20	6.11	3.17	2.41	6.62	5.27	30.14	12.07	8.59	5.17
\$1 under \$5,000	7.56	19.55	7.99	17.76	5.24	6.37	16.32	41.65	48.66	63.31	21.77	62.04
\$5,000 under \$10,000	8.03	11.80	8.46	12.33	5.93	6.31	11.23	20.59	62.45	89.77	14.10	26.29
\$10,000 under \$15,000	8.05	13.25	7.95	36,46	6.23	6.47	11.96	57.48	53.22	48.51	14.86	27.18
\$15,000 under \$20,000	7.88	11.48	8.65	13.49	6.26	6.54	9.62	15.30	51.86	71.85	12.91	19.99
\$20,000 under \$25,000	8.28	12.56	9.69	13.24	6.94	6.91	10.30	14.42	62.62	62.73	12.86	15.60
\$25,000 under \$30,000	9.33	17.79	9.41	13.74	7.62	7.61	12.50	21.02	94.97	58.85	15.48	28.93
\$30,000 under \$40,000	6.54	12.62	6.68	10.19	5.18	5.22	8.67	13.03	39.94	54.50	10.55	16.35
\$40,000 under \$50,000	6.28	11.87	6.54	9.44	5 42	5.39	8.62	12.81	48.02	56.02	11.13	18.30
\$50,000 under \$75,000	4.42	7.30	4.42	6.58	3.67	3.65	5.91	8.00	28.93	30.14	7.44	10.28
\$75,000 under \$100,000	4.93	11.06	5.15	7.82	4.17	4.34	6.54	8.51	54.09	42.06	8.06	11.33
\$100,000 under \$200,000	3.29	5.35	3.63	9.61	2.72	2.81	3.94	4.77	22.54	25.55	4.84	6.24
\$200,000 under \$500,000	2.47	4.31	2.76	4.84	2.06	2.49	2.88	3,94	17.87	25.76	3.52	4.98
\$500,000 under \$1,000,000	2.37	4.30	2.76	5.84	2.05	2.60	2.62	4.07	9,45	21.28	3.08	5.20
\$1,000,000 under \$1,500,000	2.47	4.52	2.95	5.36	2.34	2.95	2.63	4.12	8.63	14.45	2.99	5.35
\$1,500,000 under \$2,000,000	2.19	4.59	2.74	5.77	2.08	4.28	2.40	4.21	7.19	17.75	2.77	5.19
\$2,000,000 under \$5,000,000	1.17	2.18	1.49	3.20	1.18	2.95	1.26	2.23	3.39	8.99	1.45	2.68
\$5,000,000 under \$10,000,000	1.02	1.47	1.41	1.14	1.18	1.47	1.06	1.44	2.32	4.43	1.18	1.81
\$10,000,000 or more	ŧ	1	I	I	ı	ı	ı	ı	!	1	1	I
Taxable returns, total	1.64	1.27	1.81	2.89	1.38	1.13	2.08	1,41	11.56	6.07	2.58	1.76
No adjusted gross income	33.06	7.03	22.45	9.17	22.64	10.74	22.87	17.65	20.06	1.88	24.06	10.66
\$1 under \$5,000	12.53	17.12	25.75	42.66	24.09	35.21	43.62	74.75	ı	,	70.07	90.85
\$5,000 under \$10,000	12.69	17.72	19.20	31.07	15.07	18.70	35.15	55.55	99.80	99.80	39.02	77.03
\$10,000 under \$15,000	12.29	20.83	11.95	19.33	10.16	11.82	19.29	25,86	99.97	99.97	24.84	37.58
\$15,000 under \$20,000	9.73	14.07	11.53	19.50	8.49	9.39	13.50	22.36	92.77	91.12	18,36	25.98
\$20,000 under \$25,000	9.84	15.00	11.63	17.75	8.67	9.71	12.35	16.58	87.41	65.12	15.67	20.54
\$25,000 under \$30,000	10.69	21.61	11.18	16.75	8.78	9.63	14.48	27.37	99.29	93.32	18.43	37.37
\$30,000 under \$40,000	7.09	14.96	7.31	11.87	5.73	6.20	9.94	13.64	43.35	57.62	12.16	18.68
\$40,000 under \$50,000	29.9	12.77	6.89	10.55	5.75	6.05	9.20	13.90	53.53	62.54	11.81	20.22
\$50,000 under \$75,000	4.50	7.63	4.50	6.86	3.77	3.95	6.22	8.59	29.36	34.47	7.85	11.12
\$75,000 under \$100,000	4.97	11.44	5.23	8.06	4.22	4.55	6.68	8.78	54.64	44.23	8.26	11.47
\$100,000 under \$200,000	3.30	5.40	3.64	9.75	2.72	2.86	3.95	4.80	23.03	29.16	4.86	6.29
\$200,000 under \$500,000	2.48	4.34	2.76	4.91	2.06	2.56	2.89	3.95	17.98	26.07	3.53	5.01
\$500,000 under \$1,000,000	2.37	4.33	2.76	5.87	2.05	2.64	2.62	4.08	9.49	22.03	3.08	5.21
\$1,000,000 or more	1.10	0.81	1.42	1.70	1.12	1.43	1.15	1.01	2.89	3.56	1.29	1.26
Nontaxable returns, total	3.90	4.33	3.40	8.40	2.16	1.78	4.50	6.84	20.73	17.07	5.71	7.03

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Coefficient of variation for number of returns and amount (nercen

					Sales of capital assets reported on Form 1040, Schedule Dcontinued	ssets reported on	Sales of capital assets reported on Form 1040, Schedule D-continued	Iule D-continued				
Size of adjusted	Long-term loss (4684, 6781, and	Long-term loss from other forms (4684, 6781, and 8824)(post 5/5/03)	Net long-tern S-cor	term partnership/ corp gain	Net long-term partnership/ S-corp loss	n partnership/ o loss	Net long-term partnership/ S-corp gain (post 5/5/03)	partnership/ (post 5/5/03)	Net long-term S-corp loss (	Net long-term partnership/ S-corp loss (post 5/5/03)	Schedule D capital gain distributions	capital gain utions
gross income	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(85)	(98)	(87)	(88)	(88)	(06)	(91)	(95)	(63)	(94)	(96)	(96)
All returns, total,	9:90	6.91	2.80	1.15	3.59	2.78	3.10	1.34	4.37	3.11	1.30	3.16
No adjusted gross income	25 20	13.31	11.42	4.37	13.23	2.54	13.39	4.48	17.35	2.17	5.48	9.52
\$1 under \$5,000	55.52	61.94	20.36	29.61	22.71	35.22	27.45	33.12	27.05	56.20	6.53	12.61
\$5,000 under \$10,000	78.55	93.84	22.23	31.60	19.18	31.13	24.06	36.56	25.37	33.77	6.84	14.28
\$10,000 under \$15,000	53.72	55.83	22.19	50.69	24.64	46.84	30,14	56.70	29.57	47.33	2.00	12.64
\$15,000 under \$20,000	68.30	70.74	18.41	25.55	20.83	27.87	21.55	29.07	26.34	37.96	6.77	16.58
\$20,000 under \$25,000	93.67	71.64	23.52	35.10	19.84	36.70	25.86	41.77	27.69	47.92	7.63	12.39
\$25,000 under \$30,000	67.27	82.98	23.80	27.78	20.43	41.30	30.24	39,64	25.80	58.52	8.59	25.49
\$30,000 under \$40,000	55.49	59.45	16.45	34.33	19.69	29.50	18.99	44.42	24.60	30.97	5.73	11.79
\$40,000 under \$50,000	46.70	55.56	13.96	22.23	17.64	26.34	15.19	24.05	24.99	38.30	5.41	20.48
\$50,000 under \$75,000	33.67	36.90	9.48	17.68	11.95	22.52	10.82	19.63	15.69	25.09	3.84	69'6
\$75,000 under \$100,000	35.50	39.31	10.95	18.99	12.48	18.44	12.71	21.26	16.41	24 29	4.54	11.56
\$100,000 under \$200,000	25.37	34.52	5.93	90'6	7.92	11.22	6.68	10.84	9.31	15.09	2.92	7.31
\$200,000 under \$500,000	14.37	29.34	3.65	6.81	4.95	7.87	4.02	8.19	5.81	8.92	2.15	8.85
\$500,000 under \$1,000,000	9.51	18.18	2.91	5.36	4.09	9.05	3.13	6 27	4.60	10.99	2.17	12.01
\$1,000,000 under \$1,500,000	8.08	24.34	2.74	5.10	3.98	7.13	2.94	5.80	4.35	8.93	2.28	6.61
\$1,500,000 under \$2,000,000	6.92	21.69	2.48	4.88	3.55	8.16	2.62	5.39	3.92	27.70	1.96	16.29
\$2,000,000 under \$5,000,000	3.19	16.79	1.20	2.23	1.95	4.51	1.28	2.55	2.11	5.51	1.07	9.46
\$5,000,000 under \$10,000,000	2.25	4.83	0.99	1.33	1.58	1.64	1.02	1.60	1.74	1.91	1.03	10.91
\$10,000,000 or more	ì	ı	ı	ı	1	ı	ı	ı	ı	ı	ı	1
Taxable returns, total	10.84	6.75	2.96	1.17	3.97	3.49	3.27	1.37	4.80	4.05	1.44	3.25
No adjusted gross income	81.17	17.08	26.86	4.28	15.31	24.16	23.08	4.68	16.48	20.51	19.90	2.94
\$1 under \$5,000	99.95	99.95	31.74	68.51	48.45	60.42	37.88	74.75	71.14	76.20	11.76	19.05
\$5,000 under \$10,000	99.80	99.80	29.70	44.01	41.83	69.82	28.48	47.80	50.32	80.08	14.19	29.53
\$10,000 under \$15,000	1 [	1 !	37.10	93.49	42.91	56.00	46.30	86.29	43.59	71.23	10.54	20.65
\$ 13,000 under \$20,000	/c.69	70.67	24.85	36.13	79.97	43.65	78.38	39.86	40.57	76:07	8.33	96.22
\$20,000 under \$25,000	99,95	99.95	28.55	41.91	23.44	43.26	33.37	48.41	32.59	59.52	8.70	14.39
\$30,000 under \$40,000	55.89	59.65	18.26	45.55	21.22	39.28	21.09	57.39	27.12	40.15	6.21	13.07
\$40,000 under \$50,000.	48.50	63.06	14.48	24.46	19.26	36.77	15.84	27,15	28.22	45.33	5.66	15 28
\$50,000 under \$75,000	33.89	38.65	9.74	19.67	12.31	26.64	11.20	22.24	16.30	30.64	3.90	10.11
\$75,000 under \$100,000.	35.86	42.93	11.22	21.10	12.65	19.66	13.13	23.64	16.73	27.23	4.59	11.79
\$100,000 under \$200,000	25.84	33.03	5.96	9.19	66.7	12.15	6.73	10.92	9.40	16.64	2.93	7.36
\$200,000 under \$500,000	14.45	29.65	3.66	6.91	4,96	8.47	4.03	8.30	5.82	10.11	2.16	8.87
\$500,000 under \$1,000,000	9.55	18.95	2.92	5.40	4.09	9.23	3.14	6.32	4.61	11.17	2.18	12.03
\$1,000,000 or more	2.69	5.26	1.11	69:0	1.80	1.97	1.18	0.79	1.92	4.63	1.02	4.32
Nontaxable returns, total	21.67	19.81	8.49	29.67	8.43	4.52	10.11	7.05	10.63	4.65	3.18	11.52
Footnotes at end of table.												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

		מסוכה כן כשבוושו ספסבוף		Sale of property	though					Pensions a	Pensions and annuities	
	Schedule D	capital gain		other than capital assets	apital assets		Total taxable	axable	F			<u>.</u>
Size of adjusted	distributions	distributions (post 5/5/03)	Net	Net gain	Net loss	loss	IRA distributions	ributions		iotai	xe.	r axable
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(101)	(108)
Ali returns, total	1.44	3.19	3.03	3.64	3.04	3.74	1.23	21.2	99'0	1.18	69:0	1.04
No adjusted gross income	6.27	11.11	8.51	7.24	72.7	89'9	8.62	10.27	5.75	14.30	5.98	8.30
\$1 under \$5,000	7.29	14.74	22.17	27.60	20.14	35.50	8.09	10.90	4.92	15.86	5.13	7.55
\$5,000 under \$10,000	7.95	12.87	20.75	29.48	17.39	29.63	5.21	6.78	3.18	5.81	3.24	3.92
\$10,000 under \$15,000.	7.84	12.26	16.69	21.20	18.48	28.95	4.58	6.17	2.64	4.63	2.68	3.24
\$15,000 under \$20,000	7.61	17.80	16.40	22.40	17.14	28.31	4.26	90.9	2.64	3.70	2.68	3.31
\$20,000 under \$25,000	8.84	14.32	16.14	31.38	18.27	34.47	5.11	7.26	2.98	7.41	3.04	3.87
\$25,000 under \$30,000	9.57	24.57	16.48	26.49	23.39	42.75	5.50	8.13	3.21	4.89	3.28	4.32
\$30,000 under \$40,000	6.36	13.74	12.62	16.78	13.88	21.81	4.00	6.03	2.33	3.95	2.42	3.24
\$40,000 under \$50,000	5.91	16.83	12.59	19.01	13.77	29.14	4.33	6.98	2.39	3.87	2.47	3.45
\$50,000 under \$75,000	4.27	13.14	9.01	12.51	10.23	15.58	3.08	5.02	1.75	2.80	1.82	2.61
\$75,000 under \$100,000	4.96	13.38	10.23	14.02	11.67	20.89	4.19	6.83	2.31	3.51	2.45	3.51
\$100,000 under \$200,000	3.16	6.92	7.46	10.53	6.94	12.04	3.64	5.72	2.08	3.12	2.26	3.04
\$200,000 under \$500,000	2.34	7.70	5.09	11.02	4.38	9.39	3.92	79'2	2.29	4.72	2.65	4.77
\$500,000 under \$1,000,000	2.29	9.29	4.57	11.62	4.07	7.61	4.59	9.73	2.71	4.97	3.14	6.07
\$1,000,000 under \$1,500,000	2.45	8.82	4.36	10.39	3.77	8.81	5.37	15.49	3.04	6.48	3.57	8.42
\$1,500,000 under \$2,000,000	2.11	9.76	4.16	13.02	3.39	7.12	4,82	14.45	2.75	6.61	3.20	8.64
\$2,000,000 under \$5,000,000	1.18	13.35	2.15	8.29	1.78	4.62	2.86	7.27	1.56	3.97	1.80	7.16
\$5,000,000 under \$10,000,000	1.09	17.04	1.70	7.12	1.46	0.80	2.41	2.82	1.41	3.02	1.54	20.6
\$10,000,000 or more	1	I	ı	ı	1	1	ı	I	1	ı	ı	Ī
Taxable returns, total	1.58	3.45	3.48	4.14	3.52	4.00	1.39	2.31	0.75	1.20	0.79	1.12
No adjusted gross income	23.43	3.72	27.75	5.69	25.92	16.90	50.77	35.49	24.98	27.96	17.39	42.66
\$1 under \$5,000	12.88	20.87	70.15	56.40	48.21	64.38	53.02	54.88	29.00	32.12	29.00	33.87
\$5,000 under \$10,000	16.64	23.64	62.36	86.20	46.21	67.39	14.02	18.43	8.13	12.22	8.18	9.56
\$10,000 under \$15,000	11.87	17.79	35.70	40.64	28.81	48.00	69.9	9.12	3.80	5.22	3.84	4.52
\$15,000 under \$20,000	9.55	23.56	26.22	35.11	23.99	44.98	5.46	7.88	3.34	4.31	3.39	4.09
\$20,000 under \$25,000	10.08	16.62	20.52	39.24	25.88	50.79	5.65	7.99	3.34	4.76	3.40	4.17
\$25,000 under \$30,000	11.01	30.07	19.42	31.30	28.71	56.65	5.98	8.96	3.52	4.90	3.57	4.56
\$30,000 under \$40,000	6.88	15.34	14.88	21.15	16.44	26.95	4.14	6.22	2.45	3.87	2.54	3.35
\$40,000 under \$50,000	6.20	17.72	13.72	21.76	15.47	27.14	4.42	7.14	2.45	3.96	2.53	3.50
\$50,000 under \$75,000	4.34	13.67	9.52	13.07	10.51	17.18	3.11	5.09	1.76	2.72	1.83	2.62
\$75,000 under \$100,000	5.01	13.68	10.44	14.32	11.79	21.30	4.20	6.85	2:32	3.53	2.45	3.52
\$100,000 under \$200,000	3.17	96.9	7.47	10.69	7.00	12.40	3.65	5.74	2.08	3.13	2.26	3.05
\$200,000 under \$500,000	2.35	7.72	5.11	11.07	4.39	9.53	3.92	7.68	2.30	4.73	2.65	4.78
\$500,000 under \$1,000,000	2.30	9.31	4.58	11.64	4.08	7.68	4.60	9.75	2.71	4.98	3.15	90.9
\$1,000,000 or more	1,11	5.69	1.94	3.85	1.67	2.22	2.69	7.40	1.46	2.88	1.71	4.00
Nontaxable returns, total	3.61	6.91	6.36	6.84	6.05	6.23	2.83	3.94	1.66	4.97	1.72	2.42

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

•		Rent	ınt			Roy	Royalty			Farm	Farm rental	
Size of adjusted	Net income	et nme	Net loss nondeduc	Net loss (includes nondeductible loss)	Net	et me	Net loss	et ss	inc	Net income	Z 0	Net loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	1.44	1.62	1.48	1.82	3.00	3.93	17.59	20.88	4.81	7,39	10.05	14.29
No adjusted gross income	99.9	6.23	5.05	5.05	12.66	7.68	42.23	37.14	23.74	99.09	31.14	44.20
\$1 under \$5,000	8.71	15,15	9.62	21.31	20.52	31.92	99.11	99.87	22.65	26.16	40.91	63.82
\$5,000 under \$10,000	6.82	9.13	8.29	11.67	15.65	39.67	71.41	98.85	16.74	19.65	57.24	73.78
\$10,000 under \$15,000	6.37	8.76	7.50	10.20	14.02	21.60	89.58	94.32	16.21	19.30	36.14	48 70
\$15,000 under \$20,000	6.43	80.6	7.26	10.05	12.83	23.56	82.97	94.33	15.97	19.82	39.45	53.86
\$20,000 under \$25,000	6.65	9.82	7.66	10.12	14.86	23.16	57.66	81.21	17.56	27.47	37.32	62.21
\$25,000 under \$30,000	7.55	10.23	7.13	10.49	14.79	22.61	99.51	99.51	18.15	23.88	45.28	73.89
\$30,000 under \$40,000	5.24	7.58	5 14	6.83	11.52	19.89	78.31	8.10	16.81	23.68	**23.20	**38.94
\$40,000 under \$50,000	5.58	8.31	5.53	78.7	12.21	25.22	45.73	79.92	17.87	23.91	:	:
\$50,000 under \$75,000	4.08	90.9	3.87	5,11	8.17	18.85	44.71	60.65	13.56	19.71	27.82	35.26
\$75,000 under \$100,000	5.23	6.55	4.95	6.47	29.6	17.99	52.09	53.10	17.33	24.04	20.42	**28.47
\$100,000 under \$200,000	3.45	4.38	3.42	4.07	7.29	12.82	40.44	81.26	13.65	21.97	:	:
\$200,000 under \$500,000	2.81	3.90	3.20	4.25	5.02	11.46	**23,39	**21.67	14.42	27.32	:	:
\$500,000 under \$1,000,000	2.87	4.12	3.47	5.57	4.61	10.56	:	;	13.03	45.43	23.19	51.50
\$1,000,000 under \$1,500,000	3.05	4.04	3.98	6.04	4 48	10.66	:	:	13.59	29.84	21.56	27.12
\$1,500,000 under \$2,000,000	3.07	5.28	3.87	7.71	4.39	18.71	:	:	14.13	30.37	21.23	47.64
\$2,000,000 under \$5,000,000	1.68	2.88	2.22	5.95	2.00	6.32	:	:	7.89	12.08	12.64	24.84
\$5,000,000 under \$10,000,000	1.48	1.37	1.96	1.25	1.57	3.03	:	:	7.75	12.32	9.78	0.03
\$10,000,000 or more	1	ı	1	ı	ı	1	:	:	ı	ı	1	I
Taxable returns, total	1.65	1.75	1.72	2.10	3.31	4.22	19.32	17.60	5.53	8.28	11.78	17.10
No adjusted gross income	29.41	9.64	32.98	15.42	16.94	14.06	31.76	0.52	32.91	12.14	49.38	77.94
\$1 under \$5,000	65.72	76.61	99,11	84.29	52.97	65.63	93.64	93.64	ı	1	1	1
\$5,000 under \$10,000	18.53	30.42	21.27	31.35	47.08	73.17	99.95	99.95	36.50	45.60	26.92	26.96
\$10,000 under \$15,000	10.35	13.62	13.74	16.54	19.59	30.84	ı	1	23.28	26.82	53.00	69.05
\$15,000 under \$20,000	8.66	11.90	10.75	15 64	17.73	33.13	99.95	99.95	20.82	25.17	43.26	60,50
\$20,000 under \$25,000	8.33	12.16	10.37	13.27	16.42	23.99	57.66	81.21	18.69	28.75	46,66	45.58
\$25,000 under \$30,000	8.95	12.12	8.67	12.53	17.06	24.84	1	l	20.52	27.81	47.61	83.68
\$30,000 under \$40,000	5.76	8.51	5.89	7.98	12.53	21.25	ı	ı	17.01	23.82	**25.55	**42.67
\$40,000 under \$50,000	5.86	8.62	5.98	8.82	12 48	26.09	50.33	64.98	18.07	24.56	:	:
\$50,000 under \$75,000	4 19	6.29	3.98	5.31	8.25	19.00	45.50	60.75	13.56	19.72	27.84	35.39
\$75,000 under \$100,000	5.27	6.64	5.00	6.56	9.79	18.14	52.56	54.13	17.33	24.05	**17.37	**28.49
\$100,000 under \$200,000.	3.46	4.39	3.43	4.09	7.31	12.88	40 44	81.26	13.65	21.98	:	:
\$200,000 under \$500,000	2.81	3.91	3.20	4.27	5.03	11.49	**23.44	21.72	14.45	27.35	:	:
\$500,000 under \$1,000,000	2.87	4.13	3.47	5.59	4.61	10.57	:	:	13.03	45.43	23.19	51.50
\$1,000,000 or more	1.53	1.69	2.04	2.85	1.88	3.81	*	:	99.9	9.73	11.35	16.30
Nontaxable returns, total	3.12	4.11	2.98	2 4 1	177	40.07	20.07	000	000			

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

		Total renta	Total rental and royalty			Partnership and	Partnership and S Corporation			Estate	Estate and trust	
Size of adjusted	Net in	Net income	Net	Net loss	Net income	соте	Net loss	loss	Net ir	Net income	Net loss	loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	1.30	1.50	1.57	1.91	1.32	0.78	2.00	1,37	4.48	3.52	14.93	5.93
No adjusted gross income	6.04	5.24	5.01	5.64	9.22	5.88	4.11	2.06	19.94	14.60	41.73	8.49
\$1 under \$5,000	7.82	14.64	09:6	11.97	10.50	26.28	11.32	16.54	19.46	25.25	99.79	92.92
\$5,000 under \$10,000	5.98	9.08	8.41	11.52	9.39	12.35	11.94	15.27	22.92	27.14	70.59	78.28
\$10,000 under \$15,000.	5.71	7.62	7.52	9.73	8.82	10.75	12.12	20.39	24.20	33.43	1	•
\$15,000 under \$20,000	5.69	7.92	7.34	10.10	8.71	11.64	11,15	16.93	25.82	31.52	80.61	80.92
\$20,000 under \$25,000	6.02	8.81	7.63	10.22	8.34	10.79	10.82	14.81	24.76	42.25	92.30	96.42
\$25,000 under \$30,000	6.64	8.87	7.37	10.15	9.14	11.61	11.95	16.37	24.41	36.66	58.40	45.76
\$30,000 under \$40,000	4.80	6.98	5.17	6.79	6.32	8.60	8.37	11.17	17.43	23.14	1	ı
\$40,000 under \$50,000	5.08	7.64	5.53	7.98	6.28	8.23	8.53	12.75	:	:	:	:
\$50,000 under \$75,000	3.66	5.65	3.88	5.12	4.13	5.43	6.12	8.90	**11.18	*17.16	**71.94	**58.25
\$75,000 under \$100,000	4.67	6.12	4.98	6.34	4.92	6.22	7.22	9.20	15.11	23.29	68.88	34.37
\$100,000 under \$200,000	3.22	4.27	3.94	4.66	2.69	3.12	4.61	5.37	9.64	13.11	25.10	41.59
\$200,000 under \$500,000	2.57	3.81	4.24	5.60	1.84	2.26	3.47	3.99	7.11	13.47	19.91	43.46
\$500,000 under \$1,000,000	2.53	4.12	4.24	5.89	1.72	2.05	3.44	3.76	5.95	10.97	16.63	20.67
\$1,000,000 under \$1,500,000	2.65	4.16	4.58	6.97	1.91	2.33	3.31	3.89	6.21	13.24	12.89	18.38
\$1,500,000 under \$2,000,000	2.62	6.48	4.67	8.88	1.70	2.23	3.15	3.94	5.86	11.32	13.08	17.66
\$2,000,000 under \$5,000,000	1.34	2.79	2.59	4.14	0.93	1.15	1.62	1.87	2.91	5.52	5.86	14.33
\$5,000,000 under \$10,000,000	1.16	1.37	2.15	1.47	0.93	1.00	1.29	0.37	2.02	2.66	2.74	0.14
\$10,000,000 or more	ı	I	1	I	I	I	ı	I	I	1	1	1
Taxable returns, total	1.49	1.62	1,84	2.27	1.41	0.79	2.45	1.83	4.81	3.60	16.63	8.21
No adjusted gross income	27.28	8.62	33.29	33.89	17.19	7.89	23.70	59:9	55.37	30.24	24.59	5.96
\$1 under \$5,000	47.39	62.77	99.11	84.29	26.20	33.80	49.52	56.03	28.81	33.01	1	1
\$5,000 under \$10,000	16.33	24.62	22.18	31.87	18.73	20.74	26.90	31.48	37.06	37.03	99.95	99.95
\$10,000 under \$15,000	8.98	11.47	13.61	16.81	13.48	17.41	22.80	30,69	32.85	45.38	1	1
\$15,000 under \$20,000	7.72	10.43	10.66	15.40	12.16	16.22	18.71	23.47	27.13	34.23	99.34	99.78
\$20,000 under \$25,000	7.31	10.57	10.10	13.05	11.03	14.40	14.84	23.44	29.90	26.00	1	1
\$25,000 under \$30,000	7.82	10.42	8.96	12.68	12.03	15.77	15.57	22.93	26.27	39.29	60.22	62.89
\$30,000 under \$40,000	5.25	7.70	5.91	7.93	7.21	9.80	10.02	14.18	18.76	23.85	;	1
\$40,000 under \$50,000	5.30	7.92	5.98	8.87	96.9	9.22	9.40	15.36	:	:	:	:
\$50,000 under \$75,000	3.74	5.80	3.99	5.31	4.25	5.64	6.45	10.15	••11.35	••17.29	**72.31	59.90
\$75,000 under \$100,000	4.71	6.20	5.04	6.49	4.98	6.33	7.36	98.6	15.20	23.77	62.69	51.34
\$100,000 under \$200,000	3.23	4.28	3.96	4.69	2.70	3.12	4.65	5.57	9.71	13.25	25.43	46.52
\$200,000 under \$500,000	2.57	3.82	4.25	5.62	1.84	2.27	3.48	4.25	7.12	13.49	20.07	45.83
\$500,000 under \$1,000,000	2.53	4.13	4.25	5.91	1.72	2.05	3.45	3.89	5.96	10.98	16.70	21.38
\$1,000,000 or more	1.24	1.69	2.26	2.84	0.88	09:0	1.45	0.78	2.72	2.53	4.32	3.45

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income All returns, total	Net income		Net	Net loss	Unemploymen	Unemployment		Coordi sect	Social security certains	1
Size of adjusted gross income strains, total	Net in	come	Net	loss	compe	-		1-4-1		174
grass income  If returns, total						IISation	Ė	otai	Taxable	xable
No adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
No adjusted gross income	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
No adjusted gross income	3.70	4.62	1.90	2.62	1.22	1.70	0.89	0:03	1.00	1.22
\$1 under \$5,000	11.95	12.49	4.82	5.08	13.24	16.44	7.47	7.84	81.11	41.25
	18.61	26.24	15.84	22.65	9:00	11.12	5.52	6.18	42.77	48.26
\$5,000 under \$10,000	16.96	29.20	11.82	16.69	4.73	6.07	4.49	4.93	23.44	26.65
\$10,000 under \$15,000	15.78	23.91	12.29	14.95	3.93	5.15	4.18	4.69	17.99	22.79
\$15,000 under \$20,000	16.80	20.64	11.42	16.12	3.91	5.29	4.03	4.39	7.64	13.50
\$20,000 under \$25,000	18.61	28.67	11.17	14.74	4.37	6.02	3.70	4.07	4.17	6.70
\$25,000 under \$30,000	16.45	19.45	12.17	18.94	4.51	6.17	3.69	4.07	3.78	4.97
\$30,000 under \$40,000	12.65	16.98	8.48	11.20	3.72	5.02	2.70	3.03	2.70	3.09
\$40,000 under \$50,000	13.07	18.86	9.25	13.14	4.24	5.72	2.94	3.35	2.94	3.25
\$50,000 under \$75,000	9.35	11.36	6.91	10.28	3.20	4.40	2.26	2.54	2.26	2.49
\$75,000 under \$100,000	15.51	14.18	8.83	10.88	5.07	6.83	3.20	3.55	3.21	3.55
\$100,000 under \$200,000	*11.42	*12.13	8.24	8.41	5.24	6.57	2.87	3.16	2.87	3.15
\$200,000 under \$500,000	:	:	6.90	7.99	7.95	9.91	2.91	3.21	2.91	3.21
\$500,000 under \$1,000,000	12.06	13.19	6.57	8.01	**9.35	**10.74	3.05	5.35	3.05	3.95
\$1,000,000 under \$1,500,000	16.41	17.21	7.39	9.59	:	:	3.44	3.69	3.44	3.69
\$1,500,000 under \$2,000,000	13.25	22.66	7.41	10.75	ı	:	3.10	3.37	3.10	3.37
\$2,000,000 under \$5,000,000	7.86	14.46	3.95	5.06	:	:	1.77	1.90	1.77	1.90
\$5,000,000 under \$10,000,000	6.84	3.39	3.01	0.42	:	:	1.47	1.53	1.47	1.53
\$10,000,000 or more	1	1	1	ì	:	:	ı	ı	ı	t
Taxable returns, total	4.81	5.64	2.62	3.44	1.52	2.08	0:00	1.09	1.03	1.24
No adjusted gross income	40.36	47.70	43.02	24.04	66.62	72.14	40.99	49.24	34.60	32.64
\$1 under \$5,000	57.34	63.54	99.95	99.95	43.29	74.08	32.89	35.23	93.64	93.64
\$5,000 under \$10,000	39.63	47.33	41.34	50.76	12.54	16.57	12.90	13.87	42.59	44.70
\$10,000 under \$15,000	33.29	37.35	26.57	30.15	60.9	7.93	5.75	6.23	25.61	29.59
\$15,000 under \$20,000	25.15	31.96	19.07	26.49	5.48	7.40	4.79	5.22	8.57	15.34
\$20,000 under \$25,000	26.08	46.78	13.88	18.74	5.78	7.94	4.06	4.42	4.52	09.9
\$25,000 under \$30,000	20.64	21.71	15.59	22.81	5.59	7.80	3.97	4.37	4.04	5.20
\$30,000 under \$40,000	15.41	22.00	9.83	13.38	4 18	5.69	2.80	3.13	2.80	3.19
\$40,000 under \$50,000	14.20	21.77	9.95	13.84	4.51	6.16	2.99	3.41	2.99	3.30
\$50,000 under \$75,000	9.60	11.76	6.99	10.47	3.25	4.47	2.28	2.56	2.28	2.51
\$75,000 under \$100,000	16.01	14.14	8.85	11.02	5.09	6.82	3.22	3.57	3.22	3.56
\$100,000 under \$200,000	•11.43	*12.14	8.29	8.51	5.25	6.59	2.88	3.17	2.88	3.16
\$200,000 under \$500,000	:	:	6.91	8.07	7.96	9.92	2.92	3.21	2.92	3.21
\$500,000 under \$1,000,000	12.07	13.20	6.58	8.06	**9.37	••10.76	3.06	5.35	3.06	3.96
\$1,000,000 or more	7.68	8.35	3.52	3.17	:	:	1.68	1.76	1.68	1.76
Nontaxable returns, total	98.9	9.10	4.03	4.54	2.26	3.08	2.37	2.68	5.00	7.19

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

	Foreign	Foreign earned					Net operating loss	ating loss	Gambling	Gambling parnings	T	Total
Size of adjusted	income	income exclusion	Net ir	Net income	Net loss	sso		500 8				191
gross ілсоте	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)
All returns, total	4.80	5.11	1.53	2.69	6.21	6.31	2.95	1.35	2.84	3,45	0.53	0.88
No adjusted gross income	9.55	11.29	8.32	10.80	10.80	10.45	3.20	1.40	18.58	23.01	4.43	6.18
\$1 under \$5,000	13.36	15.46	6.61	8.35	38.05	48.73	10.78	21.98	21.12	24.87	2.90	7.61
\$5,000 under \$10,000	24.95	31.07	6.31	90.6	54.26	74.48	14.72	22.70	13.29	15.68	2.34	4.43
\$10,000 under \$15,000	28.48	31.97	6.97	12.61	48.31	51.40	18.17	22.73	11.98	19.10	2.41	4.63
\$15,000 under \$20,000	49.65	49.75	6.94	11.43	36.71	41.44	19.35	25.35	12.01	17.22	2.74	4.21
\$20,000 under \$25,000	32.32	35.97	7.14	11.15	42.16	43.90	26.53	27.52	11.89	14.69	2.87	4.57
\$25,000 under \$30,000	31.61	32.56	7.44	12.84	38.85	42.34	24.61	32.40	13.09	18.38	2.90	4.28
\$30,000 under \$40,000	25.50	28.90	5.47	10.48	32.59	49.45	20.36	23.66	9.26	11.29	2.16	3.54
\$40,000 under \$50,000	34.01	35.44	5.79	10.78	33.93	48.50	26.04	23.22	60.6	12.67	2.23	3.74
\$50,000 under \$75,000	20.43	18.60	4.06	60.6	22.64	26.94	19.88	19.53	6.78	10.36	1.63	2.89
\$75,000 under \$100,000	24.65	21.18	4.83	12.43	24.81	28.46	23.42	24.43	8.48	13.20	2.00	3.19
\$100,000 under \$200,000	12.93	13.28	3.91	8.28	14.90	16.50	14.60	13.98	7.35	10.84	1.75	2.27
\$200,000 under \$500,000	10.99	10.61	3.28	8.87	9.97	11.14	13.75	10.62	7.32	12.18	1.59	2.30
\$500,000 under \$1,000,000	10.42	10.88	3.14	8.37	9.79	15.72	11.10	11.14	7.88	14.13	1.69	2.79
\$1,000,000 under \$1,500,000	10.33	10.85	3.19	9.11	9.35	14.10	10.72	10.51	8.27	16.90	1.94	3.26
\$1,500,000 under \$2,000,000	11.92	12.59	2.89	9:26	9.75	16.60	11.77	8.51	7.79	15.75	1.80	3.94
\$2,000,000 under \$5,000,000	71.7	7.39	1.52	5.82	4.90	727	5.85	4.30	4.45	8.56	0.98	2.21
\$5,000,000 under \$10,000,000	7.13	1.7.1	1.22	6.05	3.89	3.56	4.25	1.16	4.45	8.93	0.92	1.50
\$10,000,000 or more	ı	1	1	1	ı	1	1	1	ı	ı	1	1
Taxable returns, total	7.68	66.9	1.75	2.95	7.98	6.67	7.82	2.44	3.15	3.73	0.68	0.98
No adjusted gross income	:	:	19.92	16.94	26.63	0.02	17.96	2.58	27.12	27.83	27.56	15.59
\$1 under \$5,000	1	1	12.92	15.19	ı	!	70.26	77.43	70.25	59.26	20.21	26.08
\$5,000 under \$10,000	98.66**	**99.86	11.93	15.03	1	1	43.27	72.14	35.28	46.34	7.08	11.26
\$10,000 under \$15,000	57.80	61.90	10.93	16.18	99.55	99.55	46.30	64.44	19.16	23.99	4.45	2.08
\$15,000 under \$20,000	73.26	71.08	9.39	15.53	59.91	69.33	24.70	36.81	16.10	18.89	4.06	5.87
\$20,000 under \$25,000	39.93	43.85	9.50	15.07	55.39	57.48	41.92	50.83	14.51	17.71	3.93	6.35
\$25,000 under \$30,000	43.59	44.66	8,96	15.87	49.56	51.95	35.55	48.80	15.12	20.75	3.69	5.54
\$30,000 under \$40,000	29.39	33.89	6.07	11.72	33.67	50.64	25.34	32.40	9.82	12.15	2.45	4.07
\$40,000 under \$50,000	38.11	38.10	6.14	11.60	39.00	49.81	36.69	32.99	9.40	12.56	2.37	4.03
\$50,000 under \$75,000	21.70	19.99	4.14	8.62	23.74	27.62	22.20	20.59	6.90	10.46	1.66	2.98
\$75,000 under \$100,000	25.62	22.02	4.86	12.78	25.05	28.77	25.40	23.77	8.52	13.24	2.01	3.22
\$100,000 under \$200,000	13.01	13.39	3.93	8.36	14.97	16.81	15.19	14.99	7.42	11.14	1.75	2.27
\$200,000 under \$500,000	11.05	10.67	3.29	8.90	66.6	11,18	14.10	11.29	7.39	12.91	1.59	2.30
\$500,000 under \$1,000,000	10.46	10.93	3.15	8.40	9.81	15.74	11.26	11.30	7.97	14.82	1.69	2.79
\$1,000,000 or more	5.47	5.84	1.40	3.09	4.29	4.69	5.30	2.28	4.23	4.01	0.91	1.62
					-			!				

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

						Statutory adjustr	nents-continued		Statutory adjustments—continued			
Size of adjusted	IRA Pa	IRA Payments	Stude interest o	Student loan interest deduction	Educator	Educator expenses deduction	Tuition e	Tuition and fees deduction	Deduc self-emplo	Deduction for self-employment tax	Moving sulbe	Moving expense adjustment
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)
All returns, total	1.99	2.15	1,56	2.30	2.24	2.38	2.18	2.54	0.54	0.92	3.98	5.30
No adjusted gross income	18.77	20.15	14.93	20.03	32.23	33.10	14.72	15.81	5.28	6.82	23.48	27.73
\$1 under \$5,000	19.09	22.58	13.56	18.14	36.72	41.55	10.42	11.64	3.07	4.17	25.01	29.66
\$5,000 under \$10,000	14.82	16.53	9.38	14.03	27.53	29.50	8.62	9.62	2.49	2.95	19.90	56.09
\$10,000 under \$15,000	12.09	13.42	7.13	10.79	17.16	18.10	10.03	12.08	2.62	3.14	17.08	21.76
\$15,000 under \$20,000	9.27	10.82	6.65	10.32	15.02	15.08	10.79	12.88	3.18	3.98	17.18	25.00
\$20,000 under \$25,000	8.56	9.74	6.28	9.22	14.02	14.54	11.31	13.56	3.50	4.69	16.54	23.07
\$25,000 under \$30,000	7.30	8.43	5.72	8.10	11.67	11.97	10.11	12.07	3.76	5.26	16.18	20.63
\$30,000 under \$40,000	5.89	6.74	4.23	6.10	70.7	7.19	8.90	11.26	2.83	4.07	11.62	16.26
\$40,000 under \$50,000	29:57	6.48	4.41	6.21	2.00	7.31	7.27	90'6	3.09	4.63	13.37	16.45
\$50,000 under \$75,000	4 69	5.13	3.35	4.91	4.63	4.96	5.75	6.87	2.24	3.51	9.30	12.37
\$75,000 under \$100,000	6.05	6.44	4.28	5.88	5.13	5.49	5.21	6.01	2.92	4.05	**7.20	60.6••
\$100,000 under \$200,000	4.90	4.83	6.23	9.72	4.98	5.37	4.79	5.29	2.16	2 43	:	:
\$200,000 under \$500,000	5.51	5.69	ı	1	7.53	7.81	;	1	1.82	2.35	:	:
\$500,000 under \$1,000,000	6.86	96.9	1	1	14.95	15.16	•	1	1.97	2.69	:	:
\$1,000,000 under \$1,500,000	96:9	7.04	1	1	22.20	23.06	1	:	2.27	3.43	:	፡
\$1,500,000 under \$2,000,000	7.03	7.36	1	1	19.71	20.53	1	1	2.16	3.65	:	:
\$2,000,000 under \$5,000,000	4.30	4.54	1	1	15.87	16.34	ł	1	1.17	2.23	:	:
\$5,000,000 under \$10,000,000	4.72	4.65	1	ı	18.70	20.14	ı	1	1.06	1.91	:	:
\$10,000,000 or more	1	1	I	1	ı	t	ı	1	ı	ı	:	:
Taxable returns, total	2.18	2.30	1.72	2.51	2.34	2.48	2.49	2.93	0.84	1.12	4.45	5.98
No adjusted gross income	45.31	38.25	44.51	21.32	91.83	91.83	43.79	47.49	30.07	24.98	ı	:
\$1 under \$5,000	1	1	1	1	ı	t	ţ	;	20.93	27.34	1	1
\$5,000 under \$10,000	37,51	42.19	24.47	38.60	70.69	69.02	22.50	24.79	8.15	9:90	44.70	55.18
\$10,000 under \$15,000	23.44	28.60	9.21	13.65	24.63	26.01	14.16	17.71	5.39	6.50	23.72	33.34
\$15,000 under \$20,000	13.38	14.38	8.50	12.82	20.53	20.62	14.89	17.78	90'9	6.42	24.28	37.97
\$20,000 under \$25,000	10.78	11.67	7.82	11.28	17.92	18.50	16.16	20.27	5.17	7.10	19.39	24.40
\$25,000 under \$30,000	9.08	10.32	6.67	9.24	13.94	14.24	14.05	16.80	20.9	7.16	19.60	24.60
\$30,000 under \$40,000	6.32	7.15	4.61	6.64	7.62	7.76	10.10	13.01	3.36	4.94	12.77	17.97
\$40,000 under \$50,000	5.80	6.74	4.69	6.53	7.24	7.52	7.74	69'6	3.38	5.10	14.17	17.30
\$50,000 under \$75,000	4.75	5.18	3.40	5.00	4.68	5.01	5.82	96.9	2.31	3.66	9.45	12.67
\$75,000 under \$100,000	90.9	6.47	4.30	5.92	5.13	5.50	5.24	6.04	2.95	4.08	••7.20	••9.10
\$100,000 under \$200,000	4.90	4.84	6.24	9.72	4.98	5.37	4.79	5.29	2.17	2.44	•	:
\$200,000 under \$500,000	5.51	5.70	1	1	7.53	7.81	1	1	1.82	2.35	:	:
\$500,000 under \$1,000,000	6.86	96.9	1	1	14.96	15.17	1	1	1.97	2.69	:	:
\$1,000,000 or more	3.84	3.92	1	1	13.68	14.36	1	:	1.08	1.46	:	*
Nontaxable returns, total	5.10	6.07	3.77	5.71	7.96	8.40	4.50	5.15	1.06	1,74	8.95	11.01

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted	d	Payments to a	Penalty	on early	Alim						Codoin busin	Certain business expenses of
	Keogh plan	neld t	withdrawal	of savings	paid	Alimony paid	Self-employed health insurance deduction	yed health deduction	Medical savings account deductio	Medical savings account deduction	reservist, perfo	reservist, performing artist, etc.
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)
All returns, total	2.27	1.96	4.45	14.03	4.68	4.31	1,42	1.56	10.86	10.46	56.01	62.50
No adjusted gross income	32.06	25.43	22.70	41.87	17.81	16.75	7,15	8.71	65.27	54.98	:	1
\$1 under \$5,000	42.20	52.22	19.25	60.99	46.31	50.38	8.03	10.33	••70.56	**73.97	ı	:
\$5,000 under \$10,000	33.29	37.99	16.55	35.27	34.91	39.29	7.70	9.42	:	:	99.76	92.66
\$10,000 under \$15,000	28.44	60.18	16.09	59.44	26.06	25.43	6.72	8.44	57.70	74.94	1	1
\$15,000 under \$20,000	25.43	29.31	16.42	33.50	23.46	25.06	6.63	8.17	:	:	t	:
\$20,000 under \$25,000	22.31	24.82	17.23	31.27	37.44	43.11	7.04	8.48	42.51	45.83	ı	1
\$25,000 under \$30,000	23.03	24.25	22.08	35.63	23.53	26.84	7.21	8.13	29.62	70.43	1	:
\$30,000 under \$40,000	13.71	16.72	14.61	31.42	16.38	21.02	5.29	6.25	43.36	43.58	1	1
\$40,000 under \$50,000	14.51	17.83	15.75	32.18	18.60	24.88	6.04	7.32	:	:	69.02	70.69
\$50,000 under \$75,000	8.44	10.36	10.75	32.22	12.06	14.73	4.39	5.26	**24.95	**17.37	1	1
\$75,000 under \$100,000	7.53	8.26	15.15	28.14	13.49	15.35	5.25	5.94	••12.40	**13.02	ı	1
\$100,000 under \$200,000	3.80	3.97	13.00	21.85	9.62	10.77	3.16	3.53	:	:	99.93	99.93
\$200,000 under \$500,000	2.82	3.15	14.04	21.38	7.48	7.94	2.50	3.03	:	:	98'66	98.66
\$500,000 under \$1,000,000	**2.24	**2.53	16.98	51.67	6.98	7.79	2.54	2.82	18.74	19.63	1	1
\$1,000,000 under \$1,500,000	:	;	17.00	29.34	8.21	8.77	2.88	3.26	20.58	22.04	1	ı
\$1,500,000 under \$2,000,000	:	:	15.55	58.92	7.88	11.34	2.68	3.08	24.18	25.43	ţ	1
\$2,000,000 under \$5,000,000	:	:	11.39	28.77	4.04	5.53	1.58	1.87	16.30	16.65	;	;
\$5,000,000 under \$10,000,000	:	:	60.6	22.04	3.02	2.90	1.46	1.76	**25.51	**17.37	1	ı
\$10,000,000 or more	:	:	1	1	t	I	1	;	:	:	1	1
Taxable returns, total	2.32	1.98	5.22	14.50	4.98	4.57	1.66	1.75	11.23	10.98	58.16	62.91
No adjusted gross income	29.46	42.27	42.92	56.21	19.38	24.42	46.22	26.93	:	:	!	1
\$1 under \$5,000	١	1	74.96	98.93	1	1	91.83	91,83	ı		;	!
\$5,000 under \$10,000	99.93	99.93	34.31	52.32	74.08	74.77	22.20	25.67	1	;	;	1
\$10,000 under \$15,000	44.69	47.07	27.46	79.47	36.51	34.64	11.94	14.78	**70.56	**78.44	1	:
\$15,000 under \$20,000	43.54	49.87	22.48	42.24	27.31	29.55	9.84	11.56	55.07	25.08	1	ı
\$20,000 under \$25,000	27.05	28.92	20.04	34.82	45.64	53.22	9.62	11.82	49.97	55.73	ı	1
\$25,000 under \$30,000	25.81	27.76	25.02	37.99	25.07	28.45	9.40	10.82	74.76	94.16	ı	1
\$30,000 under \$40,000	15,09	17.56	15.33	32.67	17.16	22.55	6.19	7.43	48.90	51.03	ı	ı
\$40,000 under \$50,000	15.25	18.88	16.75	35.20	19.53	27.18	6.46	7.97	48.60	53.70	69.07	69.02
\$50,000 under \$75,000	8.65	10.75	10.88	32.29	12.17	15.05	4.57	5.53	41.60	36.51	1	1
\$75,000 under \$100,000	7.60	8.35	15.32	29.27	13.59	15.52	5.30	6.02	**12.44	**13.09	1	1
\$100,000 under \$200,000	3.80	3.98	13.12	22.21	99.6	10.82	3.17	3.54	:	:	99.93	66.66
\$200,000 under \$500,000	2.82	3.15	14.06	21.52	.7.49	7.96	2.50	3.03	:	:	98.66	98.86
\$500,000 under \$1,000,000	**2.24	**2.53	17.01	51.79	6.98	7.79	2.54	2.82	18.74	19.63	1	:
\$1,000,000 or more	:	:	9.05	24.73	3.99	3.88	1.42	1.60	14.34	15.31	1	1
Nontaxable returns, total	11.45	15.61	8.57	31.62	13.25	12.34	3.01	3.60	33.73	33.87	99.76	96.76

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

		Statutory adjustn	Statutory adjustmentscontinued									
Size of adjusted	Other adjustments	nents	Foreign housi adjustment	Foreign housing adjustment	Basic standard deduction	rd deduction	Additional stan	Additional standard deduction	Total itemize	Total itemized deductions	Exem	Exemptions
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(179)	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
All returns, total	7.46	12.12	33.34	25.28	0.21	0.28	1.09	1.15	0.39	0.39	0.22	0.22
No adjusted gross income	87.75	44.27	••0.00	••0.00	1	1	ı	I	ı	1	2.79	2.77
\$1 under \$5,000	54.16	93.59	1	:	1.13	1.29	4.07	4.19	5.82	7.60	1.87	186
\$5,000 under \$10,000	41.71	53.67	ı	1	1.12	1.16	3.14	3.23	4.55	6.17	1.45	1 45
\$10,000 under \$15,000	39.41	78.89	I	ı	1.18	1.22	2.92	3.03	3 67	4.29	1.35	1.35
\$15,000 under \$20,000	37.72	99.79	:	:	1.25	1.29	3.18	3.31	3.30	3.83	1.37	1.37
\$20,000 under \$25,000	42.48	56.89	1	ı	1.41	1.45	3.97	4.16	3.08	3.39	1.48	1.48
\$25,000 under \$30,000	33.38	42.56	ı	;	1.58	1.63	4.66	4.91	2.92	3.45	1.62	1 62
\$30,000 under \$40,000	24.35	32.79	1	ı	1.31	1.35	3.76	3.97	1.87	2.14	1.25	1.24
\$40,000 under \$50,000	24.22	42.27	:	:	1.56	1.62	4.34	4.61	1.80	2:00	1.32	1.32
\$50,000 under \$75,000	14.84	24.05	00'0	00.0**	1.42	1.47	3.67	3.95	1.12	1.24	0.94	0.94
\$75,000 under \$100,000	23.12	34.09	•	:	2.74	2.79	5.94	6.30	1.19	1.34	1,15	1.15
\$100,000 under \$200,000	17.81	27.49	75.09	69.59	3.87	3.94	••5.73	••6.04	1.05	1.09	1.12	1.12
\$200,000 under \$500,000	18.38	26.51	**31.15	**25.07	4.92	4.95	*	•	1.04	1.12	1.13	1.80
\$500,000 under \$1,000,000	20.78	43.31		:	4.76	4.82	:	:	1.23	1.41	1.35	£
\$1,000,000 under \$1,500,000	21.46	17.59	:	;	4.80	4.85	:	*	1.49	1.88	1.63	£
\$1,500,000 under \$2,000,000	26.68	86.31	:	:	4.50	4.58	:	ŧ	1.30	1 92	1.41	£
\$2,000,000 under \$5,000,000	14.61	29.34	:	:	3.22	3.29	*	•	29.0	0.98	0.78	£
\$5,000,000 under \$10,000,000	10.21	1.40	:	:	4.11	4.22	:	:	0.72	0.80	0.81	£
\$10,000,000 or more	ı	1	:	:	1	1	:	:	1	1	ł	£
Taxable returns, total	8.27	12.21	33.75	25.58	0.44	0.48	1.37	1.44	0.42	0.39	0.28	0.29
No adjusted gross income	:	:	1	ı	1	1	1	1	1	ı	15.55	15.54
\$1 under \$5,000	1	ı	ı	ı	4.50	5.94	57.72	61.22	46.77	40.82	96.62	96.62
\$5,000 under \$10,000	1	1	1	ı	2.05	2.07	8.43	8.46	22.52	27.82	3.39	3.39
\$10,000 under \$15,000	**47.01	**63.67	1	1	1.72	1.73	4.02	4.06	6.38	09:9	1.80	1.80
\$15,000 under \$20,000	75.01	96.48	ı	ı	1.72	1.78	3.87	4.01	4.86	5.05	1.74	1.74
\$20,000 under \$25,000	61.68	70.98	1	1	1.82	1.88	4.09	4.28	4.07	4.27	1.77	1.77
\$25,000 under \$30,000	47.61	56.22	ı	ı	1.88	1.94	4.76	5.02	3.61	3.83	1.80	1.80
\$30,000 under \$40,000	29.62	38.73	t	ı	1.41	1 46	3.78	3.99	2.11	2.25	1.30	1.30
\$40,000 under \$50,000	26.32	45.10	ı	1	1.60	1.67	4.35	4.62	1.93	5.09	1.35	1.35
\$50,000 under \$75,000	15.02	24.90	ì	ı	1.43	1.47	3.67	3.95	1.15	1.26	0.95	0.95
\$75,000 under \$100,000	23.15	35.46	1	1	2.74	2.79	5.94	6.30	1.19	1.35	1.15	1.15
\$100,000 under \$200,000	17.83	27.59	75.80	70.48	3.87	3.94	••5.73	••6.04	1.05	1.09	1.12	1.12
\$200,000 under \$500,000	18.38	26.53	**31.38	*25.25	4.92	4.96	:	:	1.04	1.13	1.13	1.80
\$500,000 under \$1,000,000	20.84	43.35	:	:	4.76	4.83	:	;	1.23	1.42	1.35	1
\$1,000,000 or more	12.21	25.92	:	:	2.80	2.82	:	:	99.0	0.45	0.75	1

Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(191)	(192)	(193)	(194)	(195)	(196)
All returns, total	0.17	0.16	1.14	1,55	0.17	0.19
No adjusted gross income	ı	ŧ	**19.30	**10.05	19.28	10.15
\$1 under \$5,000	4.41	6.43	:	:	4.43	21.75
\$5,000 under \$10,000	1.87	2.42	52.34	57.50	1.87	2.52
\$10,000 under \$15,000	1.51	1.70	72.92	96.02	1.51	1.74
\$15,000 under \$20,000	1.33	1.56	96299	56.31	1.33	1.61
\$20,000 under \$25,000	1.33	1.50	66.12	75.24	1.33	1.56
\$25,000 under \$30,000	1.40	1.54	67.04	97.58	1.40	1.62
\$30,000 under \$40,000	1.05	1.13	50.39	37.82	1.05	1.18
\$40,000 under \$50,000	1.08	1.14	27.03	46.69	1.08	1.25
\$50,000 under \$75,000	0.77	0.81	10.49	14.66	0.77	0.86
\$75,000 under \$100,000	0.95	0.98	8.84	13.06	0.95	1.04
\$100,000 under \$200,000	0.97	0.91	2.40	5.61	0.97	0.91
\$200,000 under \$500,000	1.00	0.89	*1.11	••1.40	1.00	0.89
\$500,000 under \$1,000,000	1.16	1.03	:	:	1.16	1.05
\$1,000,000 under \$1,500,000	1.40	1.33	:	:	1.40	1.36
\$1,500,000 under \$2,000,000	1.22	1.24	:	:	1.22	1.27
\$2,000,000 under \$5,000,000	0.64	0.56	:	:	0.64	0.58
\$5,000,000 under \$10,000,000	0.71	0.58	:	:	0.71	0.61
\$10,000,000 or more	ı	1	:	:	ı	1
Taxable returns, total	0.21	0.16	1.14	1,55	0.21	0.19
No adjusted gross income	1	1	••17.08	••10.10	17.21	10.23
\$1 under \$5,000	4.49	6.50	;	:	4.48	22.01
\$5,000 under \$10,000.	2.04	2.57	53.49	58.58	2.04	2.68
\$10,000 under \$15,000	1.66	1.82	78.46	97.70	1.66	1.86
\$15,000 under \$20,000	1.61	1.78	66.26	56.36	1.61	1.82
\$20,000 under \$25,000	1.65	1.78	69.79	75.75	1.65	1.82
\$25,000 under \$30,000	1.65	1.74	68.01	97.81	1.65	1.81
\$30,000 under \$40,000	1.14	1.20	57.48	40.78	1.14	1.24
\$40,000 under \$50,000	1.13	1.18	30.65	50.03	1.13	1.28
\$50,000 under \$75,000	0.78	0.82	10.55	14.68	0.78	0.87
\$75,000 under \$100,000	0.95	0.98	8.99	13.14	0.95	1.04
\$100,000 under \$200,000	0.97	0.91	2.40	5.62	76.0	0.91
\$200,000 under \$500,000	1.00	0.89	1.11	*1.40	1.00	0.89
\$500,000 under \$1,000,000	1.16	1.03	:	:	1.16	1.05
\$1,000,000 or more	0.62	0.27	:	:	0.62	0.29

(1) No exemption allowed at these income levels.

\*\* Data combined to avoid disclosure of information for specific taxpayers.

53,204,887 2,661,058

11,846,546

Taxable IRA distributions

779,845 792,727 2,326,927 4,659,916

> 1,436,925 2,262,643 3,560,016

831,260

439,983 454,869 490,712

611,147 568,169 543,824 618,394 873,304

65,865,946

13,123,186

(12)

484,713

632,341

342,723

326,248 314,123 352,304 408,280 462,118 11,454,512 6,640,689 2,989,061

12,769,956

1,879,000 5,211,158 3,020,025 7,719,684

26,322

62,237

,258,252 266,261 344,996 716,050

1,325,059

,232,411

186,923

218,296

54,494,870

(24)

(23)

Amount

Number of

returns

1,018,716 1,310,668 1,596,131 1,999,763

144,580 153,164 189,680 177,503 1,927,873 1,898,986 5,636,627 9,440,613

176,285 165,089 153,904 454,680 585,908

1,793,897

16,187,649

652,293

5,788,445 1,359,694

153,424 26,000

Amount

Number of

returns

Qualified dividends

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of

Adjusted Gross Income

110,479 26,396 84,920 181,545 1,056,939 956,914 1,094,291 1,398,791 8,137,232 3,704,207 2,385,691 312,555 9,943 25,813 1,113,840 1,397,658 4,028,058 6,651,047 6,491,140 -8,157 693,595 1,128,001 17,099,406 154,280 187,346 317,640 902,857 1,359,122 14,720,063 9,896,184 84,490,581 Amount Amount (10) (22)Sales of property other Ordinary dividends than capital assets 456,453 478,958 577,268 632,457 677,428 2,003,653 ,467,227 292,869 28,718 15,614,177 1,709,998 19,218 22,811 25,422 76,502 133,709 453,549 36,366 36,735 27,712 440,661 3,052,512 4,597,622 67,971 27,067 34,594 247,665 164,746 58,982 2,402 909,986 137,257 615,034 625,057 Number of 42,831 Number of (21) 6) 587,465 379,135 2,126,719 2,981,937 2,138,462 101,762 696,184 891,346 602,378 640,376 829,578 38,281,109 27,481,478 14,752,249 10,093,566 31,486,926 416,077 441,630 558,106 4,694,540 3,351,481 205,433 172,889 193,427 217,758 159,492 608,022 1,999,123 5,457,672 21,840,216 72,964,854 246,613,586 2,510,454 8,372,897 8,589,668 2,604,595 40,770,665 44,442,758 548,36 3,672,092 249,124,040 -22,479 131,117 592,312 22,792,648 Amount Amount (20) (8) Sales of capital assets Tax-exempt interest net gain less loss Number of 77,385 79,184 75,180 81,262 83,865 105,002 100,916 86,915 82,918 238,670 376,328 141,601 39,089 18.121 28,799 Number of 472,311 481,350 1,449,285 2,224,461 67,641 28,864 42,791 10,375 5,842 12,096,508 1,477,947 72,885 246,507 305,754 358,250 342,289 362,310 1,381,668 288,782 51,577 766,869 299,270 368,019 407,986 485,251 13,574,455 137,400 465,614 3,641,705 returns returns (19) 8 1,951,181 5,198,308 3,098,681 7,891,990 74,702,821 2,753,077 2,728,010 3,024,465 11,470,924 746.681 148,451,527 12,867,020 3,940,642 2,903,850 9,331,372 2,703,509 1,152,428 1,446,976 1,163,166 1,562,733 1,359,058 1,438,093 4,647,992 6,637,942 799,732 1,685,663 11,873,714 6,397,340 3,033,580 46,426,985 924,677 ,590,265 3,464,207 4,965,623 1,116,895 2,240,923 1,574,669 3,190,475 6,502,431 61,318,547 2,496,087 34,597,807 298,503 15.006,761 Amount Amount Business or profession (18) (9) net income less loss Taxable interest 1.060,823 1,145,701 1,307,568 310,803 391,330 401,348 396,208 7,400,771 30,608,575 779,248 855,600 1,307,212 .338,794 ,426,439 1,159,700 5,691,446 5,945,900 322,274 3,049,112 128,173 181,473 333,459 408,145 445,765 458,809 ,713,456 Number of 642,267 ,783,582 Number of 513,250 returns 3 (2) 5,882,191 23,334,575 38,071,006 55,109,667 69,753,286 78,265,825 38,732,713 21,091,650 47,869,383 23,303,064 31,859,339 94,452,235 334,633,487 544,910,679 848,995,683 352,494,583 117,492,683 258,228 116,579 298,956 239,857 \*195,289 858,953 440,367 464,427 303,424 36,040 2,929,243,809 2,280,877 85.923.491 96,584,538 137,116 232,182 1,133,497 2,832,659,271 180,149 •64,788 171,577 593,092 Amount Amount 9 (16) Salaries and wages received Alimony 5,025 34,644,007 3,493,284 3,945 1,123 108 78 78 242,417 488,419 1,507,750 1,835,490 2,016,246 25,480 37,385 14,339 10,337 \*7,750 33,703 14,610 2,017,437 16,016 22,205 13,768 24,618 ,130,538 60,347 \*8,653 15,903 16,407 Number of 784,110 ,960,543 5,523,497 7,029,549 7,459,649 654,696 280,658 Number of 17,041 38,137,291 979.721 984,061 returns (15) (3) (All figures are estimates based on samples-money amounts are in thousands of dollars) 5,056,981 13,191,518 23,392,871 36,536,574 50,784,702 69,621,363 86,388,049 88,664,046 52,793,994 132,354,579 73,271,040 155,925,863 541,090.048 222,715,647 115,894,706 105,913,185 402,195,716 3,968,643,523 135,009,845 4,103,653,368 939,634 645,288,603 ,061,634,537 680,528 756,319 759,735 2,420,989 3,418,871 96,365,021 2,422,909 1,144,205 498,244 307,825 786,207 405,706 667,640 1,304,330 gross income 324,308 452,953 523,811 676,600 173,293 246,436 less deficit 4,932,688 Adjusted Amount (14) (2) State income tax refunds 1,841,897 2,142,409 2,306,656 2,270,157 644,463 73,232 38,696,170 039.910 .326,842 2,231,418 2,149,313 5,965,120 7,475,102 ,617,007 2,207,404 3,016,424 329,147 5,253,421 Number of 1,199,091 1,155,642 3,446,243 4,317,939 3,981 20,152,436 1,686,992 .876,60 115.584 224,191 344,104 505,572 644,220 889,190 42,031 27,558 6,814 175,164 21,839,428 ,041,860 1,120,853 4,412,912 948,602 1,148,451 returns returns (13) ö Size of adjusted gross income \$5,000,000 under \$10,000,000 \$5,000,000 under \$10,000,000 \$1,000,000 under \$1,500,000. \$1,500,000 under \$2,000,000. \$1,000,000 under \$1,500,000. \$1,500,000 under \$2,000,000. \$2,000,000 under \$5,000,000. \$2,000,000 under \$5,000,000 \$500,000 under \$1,000,000. \$500,000 under \$1,000,000. Size of adjusted \$100,000 under \$200,000. \$50,000 under \$55,000..... \$55,000 under \$60,000..... \$60,000 under \$75,000..... \$75,000 under \$100,000.... \$200,000 under \$500,000. \$100,000 under \$200,000. \$200,000 under \$500,000. gross income \$25,000 under \$30,000.... \$30,000 under \$35,000.... \$35,000 under \$40,000.... \$75,000 under \$100,000. Nontaxable returns, total. \$40,000 under \$45,000. \$45,000 under \$50,000. \$50,000 under \$55,000. \$55,000 under \$60,000. \$40,000 under \$45,000. \$45,000 under \$50,000. Nontaxable returns, total \$60,000 under \$75,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$10,000 under \$15,000 \$5,000 under \$10,000 \$5,000 under \$10,000. 10,000,000 or more \$10,000,000 or more faxable returns, total. axable returns, total All returns, total All returns, total Under \$5,000 Under \$5,000

Footnotes at end of table

52,420 51,106,928 3,387,941

3,199,187

324,818 184,060 205,006 79,281 Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by 1 ype, Exemplications, and 1 at 1161 and 1

Z			net income		66011311		Heeline	income less loss				
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		retums		returns	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
1,000 under \$10,000	9,534,629	186,971,581	3,116,305	49,526,208	3,224,685	29,324,803	243,074	1,400,257	4,839,302	261,153,751	342,324	11,122,920
5,000 under \$10,000 10,000 under \$15,000 15,000 under \$20,000 25,000 under \$30,000	59,370	245,266	30,857	230,383	37,516	377,044	*6,005	*-6,471	41,726	-593,696	*359 8 728	*2,209 27 784
10,000 under \$15,000	180,396	1,036,025	55,024	383,376	55,283	488,734	11.376	53.039	77.670	477,792	6,720	48,279
20,000 under \$25,000	460,097	4,705,742	111,055	598,158	96,530	744,365	9,979	43,363	104,153	-215,389	8,547	18,191
25,000 under \$30,000	452,285	5,773,424	108,146	754,696	105,296	867,984	12,430	9'026	120,608	-155,327	8,847	44,029
	412,826	5,481,788	87,334	612,055	100,183	820,118	11,628	33 674	123 567	184 999	7 342	47.719
\$30,000 under \$35,000	405,022	5,904,818	113 395	838 178	122,665	959.233	*8,091	*-3,531	119,851	35,168	11,387	63,970
\$55,000 under \$40,000	459,124	6,673,630	96,981	773,518	141,190	1,154,622	8,523	78,205	135,487	99,632	14,130	119,459
\$45 000 under \$50 000	479.462	8.207.944	96,522	721,121	132,971	1,298,554	7,404	49,442	148,412	764,585	7,957	51,168
\$50,000 under \$55,000.	473,158	8,747,369	119,116	894,429	142,593	1,218,129	*9,264	*84,231	152,880	925,952	14,982	105,211
	462,572	7,956,642	99.776	1,071,442	150,395	1,233,715	9,005	18,946	144,542	992,000	0,960	764,00
	1,185,718	24,518,510	316,328	3,042,116	434,066	3,285,225	19,632	194,872	450,155	5,044,470	50.493	426.173
\$75,000 under \$100,0001	1,605,870	34,585,179	460,661	4,470,886	504,628	4,000,740	30,24U	104,123	21-1-1	3,032,022	201,100	4 407 004
	1,683,488	47,330,560	754,782	11,015,773	705,115	5,888,738	57,029	345,139	1,312,757	31,736,566	87,795	1,457,331
\$200,000 under \$500,000	339,115	12,231,959	335,327	10,621,902	202,530	3,066,282	11,386	180,032	770,764	230,222,002	47,903	1 648 967
\$500,000 under \$1,000,000	54,453	2,211,674	83,331	4,962,000	49,415	1,089,497	3,218	21,12	209,144	43,047,713	14,322	671.061
\$1,000,000 under \$1,500,000	12,755	573,819	20,999	1,987,785	11,801	400,812		5,062	23,146	13 746 250	6,0,0	412 119
\$1,500,000 under \$2,000,000	5,510	280,795	8,962	1,024,123	4,689	192,340	485	418,1	35 856	33 225 042	3 946	1 402 517
\$2,000,000 under \$5,000,000	8,153	477,422	14,439	2,332,039	546,	389,197	35	3,740	00,000	17 273 848	1 192	880 048
\$5,000,000 under \$10,000,000	2,049	161,627	3,739	989,821	1,814	180,310	2 2	2002	5 323	27.027.763	949	1,691,382
1	1,211	167,926	2,352	1,117,901	7764 967	101,041	205 460	1 287 579	4.272.819	263,953,041	314,526	10,928,238
Taxable returns, total	8,363,060	176,353,759	2,706,947	3,405,818	469,828	4,473,040	37,615	112,678	566,483	-2,799,290	27,798	194,681
	Farm net income	income	Unemployment	yment	Taxable social security benefits	social	Foreign income	Foreign-earned income exclusion	Other	Other income less loss	Total st adjust	Total statutory adjustments
Size of adjusted												
gross income N	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		1		1017	1000	(42)	(42)	(44)	(45)	(46)	(47)	(48)
	(37)	(38)	(39)	(40)	(41)	(47)	(43)	(++)	(21)	(0.1)		
All returns, total	662,324	-5,891,505	3,341,012	16,998,453	5,310,416	56,164,184	62,645	3,634,497	2,992,909	17,200,855	14,505,736	61,619,185
	000	42 20E	42.240	80.08	414	1 191	*3.180	*112.466	24.145	29,776	132,012	303,571
Under \$5,000	11,033	-13,323	23 864	145 875	13 849	39 575	4.	*272	48,738	64,063	188,457	425,635
93,000 Undel 9 10,000	18.288	26, 10-	79,004	440 072	26.379	141,463	*1,968	*87,105	58,507	157,101	282,731	678,155
\$15,000 under \$20,000	20.958	-209.263	114.793	700,288	118,426	142,530	*611	*76,124	61,036	126,596	357,378	942,161
000 100	20 100	247 497	135 177	85C 977	295,872	524 737	1	1	79,215	227,043	421,158	1,074,390
\$20,000 under \$25,000	29,102	157,137	184 089	807 503	326 159	960.742	*1.411	*57,269	75,485	221,840	478,335	1,130,560
\$20,000 under \$30,000	26.360	204,500	192,440	1 031 900	354 132	1.425.231	*4.409	*341,901	100,547	323,382	539,708	1,365,496
950,000 under 950,000	200,02	120,340	106 325	1 038 589	303.395	1 809 634	•31	*74	104,319	201,363	645,998	1,409,875
3,000 under \$40,000	31,000	100 881	187.033	1 039 249	345 176	2,448,917	-1.396	•70,779	113,398	296,000	662,554	1,524,748
#40,000 under \$45,000	0.1,933	00,601	200, 10	CF2,000,1	00000	1000000	907 04	**** 405	106 373	362 435	695 784	1.669.548
\$45,000 under \$50,000	29,574	-351,791	168,238	762,808	310,990	7,000,000	2,100	24 445	120,077	429 079	690 438	1.569.812
\$50,000 under \$55,000	24,502	-61,964	230,700	460,191,1	262,053	7004,367	1 443	414 183	120,510	225 566	714.857	1.741.759
\$55,000 under \$60,000	34,358	-243,377	189,365	891,458	722,722	2,936,723	1,442	114,103	010,021	4 402 540	4 005 302	7 580 067
\$60,000 under \$75,000	93,733	-592,426	529'652	2,779,186	695,377	8,926,998	9,429	353,203	3/3,338	1,195,319	2 735 797	8 573 009
\$75,000 under \$100,000	111,030	-885,574	541,226	2,422,824	804,614	11,628,721	6,729	383,536	0/6'0/0	700,107,1	2,100,131	010 000
\$100 000 under \$200 000	109.882	-847.447	464.124	2,481,175	842,841	13,679,539	15,933	952,817	629'989	3,168,708	3,129,412	16,793,052
\$200 000 under \$500 000	42 229	969 898-	49,543	325,469	241,955	4,413,147	10,149	706,194	239,849	3,546,205	775,989	11,979,983
\$500 000 under \$1 000 000	9 447	-354 106	4.758	33.451	52,325	988,461	2,049	128,984	59,414	1,271,260	162,214	3,455,939
#300,000 unider #1,000,000	2,420	-100 736	764	4 690	12 551	243.604	598	43,831	15,626	712,104	38,027	987,839
	1 260	65.637	307	2 704	5.557	112.368	261	19.148	7,242	494,993	16,265	426,671
\$1,500,000 under \$2,000,000	1,200	150,037	890	2,195	7.800	157,685	437	30,188	12,243	1,071,112	23,926	639,781
\$2,000,000 under \$3,000,000	00,	60,304	07	385	2 037	42 674	107	7,557	3,612	625,269	000'9	188,385
\$3,000,000 Inder \$ 10,000,000	020	100,523	ç	*75	1 193	25,619	28	4,226	2,379	702,078	3,392	157,850
\$10,000,000 or more	2/0	-103,373	2 RED 717	14 252 100	4 918 603	54.517.629	54.815	3,179,498	2,638,316	15,864,520	12,631,179	56,462,895
Laxable returns, total	116.417	-589 638	480 295	2.746.354	391,813	1.646,556	7,830	454,999	354,593	1,336,335	1,874,558	5,156,290

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

																						age interest	a	Amount	(71)	325,191,983	1,801,788	2,587,932 3,871,453 5,446,361	7,450,563	9,277,859	12,255,248	. 13,300,103	14,462,080	41,952,219	59,250,595	26,988,482	6,094,533 1,502,363	608,523	941,102 216,882	106,537	38,012,669	
	deduction	[3]		(69)	310,896,704	845,078	2,148,219	3,741,009	6,010,195 7,056,669	7,820,903	8,291,878	9,489,725	47,984,817	80,022,564 41,366,334	16,440,405	3,815,380	8,913,567	7,991,683	293,330,877 17,565,827		d deduction	Home mortgage interest	Total	Number of returns	(02)	35,797,375	200,985	596,624 810.276	1,085,062	1,322,605	1,777,223	1,855,250	1,850,397	5,158,230	5,582,888	1,558,371	250,448	20,593	28,597	3,012	3,925,148	
	Taxes paid deduction	1 otal	returns	(58)	43,061,888	292,614 572,342	958,063	1,517,440	2,086,251	2,227,871	2,192,470	2,125,888 5,914,680	7,418,028	7,982,245	327.609	30,576	44,567	5,926	38,173,547 4,888,342		Interest paid deduction	Total	į	Amount	(69)	340,319,125	1,840,716	3,954,700	7,570,100	9,394,561	12,430,304	13,506,408	14,703,386	42,776,689	60,378,083	29,023,794	7,501,117	1,032,706	2,219,300	300.498.962	39,820,163	
	Medical and dental	Amount		(57)	28,372,366	46,552	608,439 985,108	1,241,505	1,736,340 1,657,206	1,837,297	1,845,230	1,468,444	5,008,024	3,524,510	141,949	30,463	9,428	200	24,271,628 4,100,738			T	2	Number of returns	(69)	36,211,578	206,454	377,267 611,841 822,606	1,097,809	1,333,005	1,792,863	1,870,661	1,857,030	5,188,229	5,644,255	1,615,676	271,247	24,682	36,149 8,793	4,991	3,982,145	
	Medical a	expenses	returns	(99)	8,676,331	226,893	644,606	735,048 679,618	712,354 591,249	579,264	517,804	340,604	781,508	375,344	2,901	336	48	- 1	6,066,171 2,610,159	l		Other	taxes	Amount	(67)	1,807,975	3,066	30,595	47,232	45,535 37,784	50,257	60,438	39,736	183,364	258,414	232,434	75,181	16,684	38,483	34,859	181,223	
Total itemized deductions	Medical and	Apelises		(25)	84,379,442	2,025,950	5,001,295	5,943,018 5,528,389	5,919,287 4,877,891	4,858,572	3,768,945	3,402,165	10,176,053	7,492,544	345,782	19,531	17,114	- 1	54,437,180 29,942,262	Total Itemized deductionscontinued		č		Number of returns	(99)	3,150,591	13,879	23,465 42,778 58 920	84.038	109,527	168,043	153,791	129,770	424,145	578,794	656,224 206,064	35,814	3,428	4,915	700	296,161	
el itemized deduct	Medic	Joseph M.	returns	(54)	8,678,320	228,883	644,606	735,048 679,618	712,354 591,249	579,264	517,804	340,604	781,508	375,344 36,829	2,901	339	48	~ 1	6,066,171 2,612,149	Total Itemized dec		Darconol organia	taxes	Amount	(65)	8,055,036	32,177	47,258 109,514 127,814	205,220	313,275	338,799	372,462	351,596	1,090,701	1,522,919	1,786,064	118,320	15,555	31,410	9,432	847,310 847,310	
Tot	nd dental	deduction		(53)	56,007,076	3,936,997	4,392,856 5,290,002	4,701,513	4,182,947 3,220,685	3,021,275	2,607,203	1,933,721	5,168,029	3,968,034	203.834	72,757	7,687	2000,1	30,165,552 25,841,523		rction-continued	Darcond	ta	Number of returns	(64)	20,045,477	108,160	201,541 371,490 462,626	656,053	804,889	991,909	957,198	1,030,667	2,892,773	3,634,876	3,849,793	135,824	12,062	17,478	2,489	2,114,211	
	Medical and dental	expenses deduction	returns	(52)	8,678,320	228,883	644,606 749,659	735,048 679,618	712,354 591,249	579,264	517,804	340,604	781,508	375,344	2,901	339	48	- 1	6,066,171 2,612,149		Taxes paid deduction-continued	Dool pateto	taxes	Amount	(63)	117,954,391	707,965	1,134,612 1,596,785	2,506,107	3,307,826	3,702,894	3,992,033	4,203,040	13,399,568	20,230,647	30,727,345 12,448,292	3,658,731	534,899	1,032,878	360,634	11,523,612	
	leductions			(51)	28,947,046	1 1	‡ 1	1 1	1 1	I	1 1	2,223	35,495	2,037,890	5.277,302	2,314,834 1,421,559	3,572,351	3,946,119	28,908,955 38,091			Jud	ta)	Number of returns	(62)	38,318,823	238,461	495,139 780,531	1,220,457	1,382,885	1,864,243	1,900,506	1,913,101	5,372,541	6,878,081	7,513,620	314,319	29,311	42,759	5,697	34,053,908 4,264,916	
	Itemized deductions	IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	returns	(20)	5,221,411	1 1	1.1	1 1	1 1	1	1 1	29,406	80,944	2,740,450	329,122	73,191	44,785	5,951	5,213,978			Charles and local	income taxes	Amount	(61)	183,079,302	101,869	399,342 411,326	982,450	1,564,232	2,964,719	3,866,945	4,246,002	15,484,011	25,972,838	47,068,106 28,172,885	12,588,173	3,248,241	7,810,796	7,586,758	5,013,681	
		Total in		(49)	901,864,834	5,143,324	12,797,467	20,867,672 23,898,093	28,357,306 30,438,846	31,380,306	32,432,957	34,157,141	143,717,935	208,816,881	28,295,286	10,505,751 6,008,211	14,086,810	19,029,915	798,102,464			2 04040	income	Number of returns	(09)	35,944,938	119,641	275,240 555,237	1,088,655	1,360,323	1,892,706	1,838,854	1,863,060	5,184,690	6,479,473	6,951,177 1,648,769	292,117	28,357	41,008 9,833	5,489	32,604,115	
		Size of adjusted			All returns, total	Under \$5,000	\$10,000 under \$15,000.	\$20,000 under \$25,000	\$30,000 under \$35,000.	\$40,000 under \$45,000	\$45,000 under \$50,000	\$55,000 under \$60,000	\$75,000 under \$100.000	\$100,000 under \$200,000\$200,000 under \$500,000.	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$2,000,000 under \$5,000,000	\$3,000,000 under \$10,000,000	Taxable returns, total			1000	gress income			All returns, total	Under \$5,000	\$5,000 under \$10,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$35,000 under \$40,000	\$45,000 under \$50,000	\$50,000 under \$55,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$10,000,000 or more	Nontaxable returns, total	

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

						Total Itemized deductionscontinued	uctionscontinued					
				Interest paid deduction-continued	ction-continued					Contribution	Contributions deduction	
Size of adjusted		Home mortgage interest-continued	terest-continued		Deductib	Deductible points	Investmen	Investment interest	7.	Total	Cash	sh
gross income	Paid to financ	Paid to financial institutions	Paid to in	to individuals			exbeuse	expense deduction			contributions	utions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(92)	(77)	(78)	(62)	(80)	(81)	(82)	(83)
All returns, total	35,279,037	318,585,105	1,645,041	6,606,877	3,858,451	3,807,952	1,686,836	11,319,190	38,626,902	145,702,137	36,760,472	110,336,696
Under \$5,000.	199,558	1,769,870	7,473	31,918	18,194	19,812	16,365	19,115	215,313	178,356	200,945	250,247
\$5,000 under \$15,000	362,204 589,734	3,797,248	23,081	74,205	31,717	35,576	26,187	47,671	794,342	1,257,365	759,872	1,115,997
\$15,000 under \$20,000	798,046	5,366,110	29,624	80,251	64,525	79,305	22,848	27,717	1,004,420	1,861,658	945,573	1,608,383
\$20,000 under \$25,000 \$25,000 under \$30,000	1,074,226	7,348,996	31,630	101,567	77,182	88,747 54,207	19,023 26,405	30,789 62,495	1,286,737	2,693,576 3,036,317	1,211,643	2,294,872 2,411,525
\$30,000 under \$35,000	1,566,865	10,790,651	69,469	313,950	126,865	101,923	38,552	32,275	1,749,619	3,471,845	1,638,597	2,734,592
\$35,000 under \$40,000 \$40,000 under \$45,000	1,789,314	12,008,226	52,435 95,312	247,022	152,084 169,573	130,587	39,520	44,470 30,964	1,944,045	3,796,694 4,052,615	1,798,445	3,267,807
\$45,000 under \$50,000.	1.820.013	12.987.504	86,861	312,599	141,015	109,980	50,210	96,326	1,910,703	4,304,965	1,800,555	3,529,735
\$50,000 under \$55,000	1,830,443	14,217,028	73,521	245,052	158,355	163,163	32,553	78,144	1,895,208	4,741,231	1,781,083	3,729,869
\$55,000 under \$75,000	5.083.018	41,200,953	246,218	751,266	548,447	593,405	139,747	231,064	5,342,651	13,648,797	5,060,575	11,152,068
\$75,000 under \$100,000	6,502,244	58,371,982	308,453	888,614	813,235	818,496	220,346	298,992	6,918,224	19,626,885	6,647,949	16,124,525
\$100,000 under \$200,000	6,909,910	77,509,967	373,924	1,761,843	1,002,378	893,742	483,683	1,134,626	7,590,079	30,596,614	7,333,134	24,477,229
\$200,000 under \$500,000	1,534,287	5 930 923	86,903 15 181	163 610	258,932	58.728	293,461	1,731,882	1,805,882	7.132.650	316.231	5.399.925
\$1,000,000 under \$1,500,000	51,156	1,455,975	2,893	46,388	7,859	11,626	29,657	962'992	71,135	3,096,785	70,616	2,109,403
\$1,500,000 under \$2,000,000	20,131	589,508	1,198	19,015	3,149	5,239	13,382	418,945	29,904	1,911,467	29,773	1,271,148
\$2,000,000 under \$3,000,000.	6.090	906,946 210,117	1,601	6.765	4,052	1.487	6.488	872,301	10,495	3,322,178	10,439	3,163,973
\$10,000,000 or more	2,918	102,897	156	3,639	318	938	4,109	2,704,837	5,866	10,762,507	5,836	3,878,684
Taxable returns, total	31,401,190	281,257,579 37,327,526	1,509,740	5,921,734 685,143	3,521,959	3,305,730	1,526,008	10,013,918	34,608,971	135,688,359	32,984,272 3,776,199	101,938,881 8,397,815
						Total Itemized deductions-continued	uctions-continued	1.				
		Contributions deduction—continued	action-continued						Limited miscellar	Limited miscellaneous deductions		
	3				Casualty or theft loss declaration	4 loss deduction	*	- 4	1	and a second	F	
gross income	contril	contributions	prior years	years			limit	limitation	business	business expense	fe	fees
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(98)	(87)	(88)	(68)	(06)	(91)	(95)	(63)	(94)	(36)
All returns, total	23.932.584	38.041.067	500.720	25.533.024	89.781	1,604.516	11.638.848	63.181.572	14.896.433	63,210,079	16.630,700	4,523,980
Under \$5,000.	76,560	55.883	35,218	601,853	-1,172	.5,294	135,619	231,747	22,985	107,071	94,887	24,693
\$5,000 under \$10,000	160,313	93.061		2,185,892	3,885	*10,276	194,266	332,586	58,473	124,965	209,923	55,480
\$10,000 under \$15,000. \$15,000 under \$20,000.	301,807 473,488	166,571	38,846 38,199	176,765 419,494	.5,908 .3,047	*145,511	356,209	813,988 1,284,727	163,230 265,004	992,541	443,120	94,430
\$20,000 under \$25,000	718,422	539,270	33,291	299,316	49,907	*98,429	485,460	1,887,814	426,523	1,643,600	601,028	120,209
\$25,000 under \$30,000	807,880	562,524	38,890	356,162 67,786	1,990	*10,747	586,855	2,617,061	570,609	2,326,989	705,378	133,399
\$35,000 under \$40,000	1,114,530	799,151	18,104	195,624	*10,585	*67,054	761,217	3,610,272	839,380	3,499,104	897,760	160,862
\$40,000 under \$45,000	1,220,427	842,208	12,865	204,574	4,526	*92,256	695,019	3,448,824	869,405	3,549,255	924,876	173,226
\$45,000 under \$50,000	1,163,277	1,160.094	11,326 20,526	188,001	-5,673	41,202	676,426	3,288,687	905,384	3,556,594	877,207	164,280
\$55,000 under \$60,000	1,150,909	886,967	14,713	455,914	*5,225	*15,976	624,144	3,134,846	815,001	3,413,619	905,327	175,111
\$50,000 under \$75,000 \$75,000 under \$100,000	3,383,319 4,643,836	2,510,205 4,422,544	36,299	617,050	1,000	*32,696	1,354,155	9,066,151	2,874,168	10,813,146	2,803,653	623,203
\$100,000 under \$200,000	5,200,546	6,344,637	58,212	2.377,564	14,415	426,549	1,742,308	11,686,777	2,718,300	13,264,365	2,895,997	969,163
\$200,000 under \$500,000 \$500,000 under \$1,000,000	1,128,087	3,710,904	23,414	4,138,439 2,465,177	2,282	120,454	323,467	3,802,277	434,166	3,337,396	683,632 116,592	542,085
\$1,000,000 under \$1,500,000	37,372	1,143,407	2,394	1,347,898	95	*12,653	8,889	501,472	7,320	118,533	25,381	65,338
\$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000	15,130	2.092,985	1,974	900,689	.24	•19,500	5,871	790,237	3,672	147,378	15,862	75,294
\$5,000,000 under \$10,000,000	4,986	1,498,523	619	1,021,165	£. :	**11,233	1,437	433,392	744	71,503	3,830	27,912
Taxable returns, total.	3.012	5,806,462	538 299.840	4,566,150 20,703,885	61.915	559.892	9,955,535	55,360,412	13,607,093	57,093,348	14,762,073	4,004,531
-	2,054,637	1,985,298	200,880	4,829,139	27,866	1,044,624	1,683,313	7,821,159	1,289,340	6,116,731	1,868,627	519,449

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Sted Numbe Return (96) (96) (97) (98) (98) (98) (98) (98) (98) (98) (98	Amount Amount 11,748, 12, 12, 13, 191, 191, 191, 191, 191, 191, 191,	Limited miscellaneous deductions—continued   Miscellaneous deductions   M	deductions—contin	ned Miscellaneous de to 2% AG	Miscellaneous deductions subject to 2% AGI limitation Number of Amount	Miscell deduction than go	Miscellaneous deductions other than gambling er of Amount	Total u miscell dedi	Total unitmited miscellaneous deduction	Exemptions	toons
Number return (96) (96) (97) (97) (97) (97) (97) (97) (97) (97	Amo (91)	Other Inscellancous Number of returns (98) 13,239,605	imited deductions Amount	Miscellaneous de to 2% AG	eductions subject limitation	deductx than g	ambling Amount	miscell	aneous		
2	11.7 11.7 11.4 14.4 14.7 17.7 17.7 17.7	Number of returns (98) 13,239,605 98,785	Amount		Amount	Number of	Amount				
	11,7,11	(98) 13,239,605 98,785		Number of returns	The state of the s	retums		Number of returns	Amount	Number of returns	Amount
	7, 1 1 1 1 1 1 2 8 2 3 4 7 4 7 3 3	13,239,605	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
	L LL L L C & C 4 4 4 4	98.785	21,455,919	27,585,713	89,189,978	326,890	1,263,648	1,210,655	13,100,751	107,753,789	314.700.839
	2,47,4,2,	164,103	108.266	301,100	240,030	*3,629	*50,405	6,774	62,735	536,971	1,635,995
	- 20	237.288	229,562	521,553	911,909	10,287	16,686	24,543	84,626	1,568,789	2.944.032
		367,773	412.473	899.920	2 176 281	12 995	37,557	33,850	146.942	2,151,759	6,555,373
, ,		449,962	567,911	1.093.422	3.028,298	24,691	39,110	48.828	222,434	3,441,895	8,724,562
1		567,523	669,639	1,454,620	4,329,605	15,837	57,489	47,828 69,029	254,908	4.055,787	12,361,897
1		594,187	518,561	1,470,016	4,241,041	23,906	41,446	62.091	333,182	4.860,610	14,815,658
		562,897	642,652	1.386,018	3,931,669	30,965	78,124	84,433	387.520	4,959,324	15,116,769
***************************************		574,348	495,107	1,363,664	4,083,836	15,053	20,575	56.152	276,179	5,007,561	15,256,426
		1,792,687	1,556,818	3,917,016	10,624,715	41,812	103,326	158,587	837,177	15,567,864	47,453,913
		3,051,888	4,037,464	5.237.699	18.270.992	57 790	311 285	232 203	1,496,768	21,276,060	64,876,173
4	_	754,200	2,665,184	1,158,622	6,544,664	13,130	165,176	60,569	1,784,739	5,613,162	71,765,325 8,056,437
	_	40.282	737.109	202,634	2,246,600	2,877	63,559	10.863	1,016,712	977,815	0
# 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		17,542	483,886	20,305	594,537	437	11 007	3,114	212 382	213,482	C S
\$2,000,000 under \$5,000,000	1,393 560.647	28,905	1,233,245	32,296	1,455,918	684	41,114	2,072	605,239	129,277	33
# 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	163 690.158	7.806	713,947	8,382	813,363	201	28,396	508	302,868	30,487	£
Taxable returns, total	- 10°	11,842,884	19,124,042	24,673,550	80,221,920	283,346	13,611	1,097,429	706.957	16,869	270.296.146
101,10	1,362,231	1,396,721	2,331,878	2,912,162	8,968,058	43,544	264,924	113,226	1,693,385	14,576,080	44,404,743
Size of adjusted	Taxable	Alternative n	tive minimum tax	Income tax before credits	re tax	Total tax credits	l tax drts	Income tax after credits	ne tax redits	Total income	соте
gross income Number of	r of Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	10000
returns		returns		returns		retums		retums		retums	710000
(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
I	23 2,921,547,560	2,255,200	9,005,955	40,847,752	600,141,574	17,740,502	22.441.609	38.696.168	577 699 966	38 GOE 170	577 707 476
*8,588 *8,5000		.35	1,165	8,260	2,017	*358	*41	7,908	1,977	7.908	1.977
\$10,000 under \$15,000	93 1,163,831	1,197	1.547	46,368	13.219	20,557	2,038	28,503	11,181	28,503	11,181
	_	*1,088	-2.014	779,750	437,456	218,431	51,176	660,289	386,280	660,289	386,280
\$25,000 under \$25,000	08 9.942,050	1,314	.9,181	1,216,745	1,131,498	450,402	170,467	975,975	961,031	975,975	961,031
		92.	*418	2,013,454	3.742.082	800.511	574 862	1,245,749	1,800,073	1,245,749	1,800,073
\$35,000 under \$40,000	54 42,591,863	4,084	1,330	2,226,185	5,391,933	917,201	737,338	1,930,188	4,654,595	1,930,188	4,654,595
		2,042 8 R74	3,016	2,218,547	6,598,529	950,815	941,631	1,984,187	5,656,898	1,984,187	5,657,902
	_	8,666	6,614	2,191,719	9.472.084	1,029,152	1,041,687	2.020,741	7,062,322	2,020,741	7,062,322
\$50,000 under \$75,000 5,946,711	11 73,909,155	11,291	16,266	2,132,318	10,714,532	931,355	1,128,554	2,067,235	9,585,978	2,067,235	9,585,978
		100,344	171,058	7,463,154	67,738,515	3.881.945	3,680,338	5,855,736	34.150.766	5,855,736	34,150,766
\$100,000 under \$200,000 8,002,147		825,355	1,774,106	8,005,917	148,991,170	3,133,893	3,184,534	7,999,659	145,806,636	7,999,659	145.806.636
. 00	33 194.579.457	1,110,928	1 107 543	1,875,059	114,347,093	621,675	1,144,026	1.874,473	113,203,066	1.874,473	113,203,702
		13,564	305,613	73,159	23,278,152	41.217	377.992	328.785	55,659,889	328,786	22,659,911
\$2,000,000 under \$5,000,000 44,700	52 46,830,013 00 118,384,535	5,279	179,171	30.678	14,041,331	17,737	250,110	30,670	13,791,221	30,670	13,791,221
1,000,000,000,	_	1,722	159,584	10,703	18,972,813	7.390	430 927	10 701	34,332,265	44.762	34,336,873
Taxable returns, total.	136,981,199	1,133	264,815	5,945		4,443	933,703	5,943	34,634,763	5,943	34,634,897
alle		6,135	9,003,099 2,856	38,696,170	597,918,041	15,588,920	20,218,075	38,696,168	996'669'229	38,696,170	577,707,176
* Estimate should be used with caution due to the small number of sample returns on which it is based.	Il number of sample retun	ns on which it is ba	ı		┨		The manual of				1

\*\* Data combined to avoid disclosure of information for specific taxpayers ( ¹ ) No exemptions allowed at these income levels NOTE. Detail may not add to totals because of rounding.

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income (Coefficient of variation for number of returns and amount (percent))

	A Company of the Comp	- Y	Salalak and	Section National	SATISTICE DISCLESS				Ciginal Valvidends	UNIDELING	Challiled dividends	TAI DELICE
emooni assess betauthe to acce	Number	Adjusted		:						1	A	
purpositi seo il posentro io pi	retums	gross income less deficit	Number of returns	Amonut	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	retums	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
All returns, total	0.39	0.27	0.44	0.38	0.51	1.24	1.74	1.86	0.74	1.36	0.86	1.61
Under \$5,000	5.82	6.72	10.38	15.04	6.84	12.66	24.17	35.10	8.41	16.49	9.57	22.61
\$10,000 under \$15,000	3.67	3.71	5.40	6.78	4 63	9.63	13.78	30.34	6.12	9.24	6.88	11.81
\$15,000 under \$20,000	3.30	3.31	4.34	4.82	4.22	9 23	12.69	19.79	5.50	10.19	6.28	12.25
\$20,000 under \$25,000	3.08	3.09	3.74	4 03	4.12	9.23	12.92	24.31	5.55	10.20	6.40	12.68
523,000 under \$30,000	2.71	2.71	2.96	3.15	3.77	10.36	13.02	22.29	5.43	11.77	6.27	14.34
\$35,000 under \$40,000	2.65	2.65	2.87	3.01	3.57	11.79	13.14	25.50	5.10	11.84	5.97	15.02
\$40,000 under \$45,000	2.62	2.62	2.81	2.98	3,45	11.43	11.87	21.84	4.88	11.73	5.63	13.57
\$45,000 under \$50,000	2.64	2,64	2.83	2.99	3,43	11.70	11.85	18.74	4.88	11.44	5.75	13.77
\$30,000 under \$33,000	2.71	2.71	2.86	3.04	9.00	10.07	12.97	23.12	4.75	12.82	5.57	15.93
\$60,000 under \$75,000	1.58	1.59	1.66	1.77	1.92	7.38	7.65	12.06	2.77	7.68	3.25	9.50
$\circ$	1.19	1.19	1.24	1 33	1.47	5.69	6.25	66.6	2.16	7.32	2.55	9.35
\$100,000 under \$200,000	1.05	76.0	Ħ	1.13	1.15	3.87	3.33	5.06	145	4.78	1.66	5.78
\$200,000 under \$500,000	1.04	0.93	1.16	124	1.07	3.44	2.17	3.71	1.20	3.32		3.75
\$500,000 under \$1,000,000	1.23	1.09	1.40	1.60	1.24	2.94	1.92	3.32	1.32	3.55	1.41	4.10
\$1,000,000 under \$1,500,000	130	1.38	1.68	2.12	148	3.40	1.78	3.48	1.35	10.4	1 43	4.33
\$1,500,000 under \$2,000,000	0.67	0.57	0.78	1.39	0.67	1.49	0.39	1.72	690	2.07	0.73	2.42
\$5,000,000 under \$10,000,000	0.72	0.57	0.79	1.04	0.72	1.01	0.83	99:0	0.73	1.53	0.76	1.82
\$10,000,000 or more	1	1		. 1	1	1	1	ŧ	1	:	1	1
Notes who course total	0.42	0.28	0.46	0.40	0.54	1.30	1.81	1.88	0.78	1.42	3.08	1.67
	State	State income		11	Business or	Business or profession	Sales of ca	Sales of capital assets	Sales of pn	Sales of property other	Taxable IRA	П.
Size of adjusted	tax re	tax refunds	rece	received	net income	net income less loss	net gain	net gain less loss	than cap	than capital assets	distributions	utions
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount
	Simple		CITION		Silina							
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	69:0	06:0	6.80	8.88	0.73	1.53	0.82	0.77	2.66	44.14	1.84	2.91
Under \$5,000	14,74	20.64	44.95	53.62	8.08	31.46	8.34	370.82	25.88	52.91	21.79	24.58
\$5,000 under \$10,000.	10.87	14.18	36.84	37.92	7.31	21.41	6.91	43.05	22.33	121.51	12.08	15.69
\$10,000 under \$15,000.	7.90	09.60	37.07	20.09	5.66	10.21	5.87	66.021.02	18.61	61.02	8.16	10,88
\$20,000 updar \$25,000	5 55	7.43	24.22	27 98	577	11 92	5.84	85.22	20.91	114.57	8.77	11.55
\$25,000 under \$30,000.	4.92	6.37	25.82	31.06	5.41	12 29	6.08	64.02	19.62	476.53	9 43	14.22
\$30,000 under \$35,000	4 27	5.83	21.57	26.15	5.39	12.43	5.98	77.39	16.66	79.83	9.63	13,54
\$35,000 under \$40,000.	7.00	5.27	27.92	32.53	5.36	10 89	5.75	58.83	18.53	70.57	~ C % 0	13.13
\$40,000 under \$45,000	3.81	6.13	21.93	79.17	0.04	12.03	95.C	00.04	00.71	00.00	6.00	13.37
\$45,000 under \$50,000	3.78	4.93	37.18	33.27	5.21	13.59	5.43	85.33	20.34	294.43	9. 9. 38.	14.91
\$55,000 under \$60,000	3,77	5.02	34.43	44.70	5.53	11.25	5.40	33.27	19.79	120.83	9.24	14.80
\$60,000 under \$75,000	2.17	3.01	18 21	21.45	3.28	7 65	3.16	16.06	11.85	76.96	5.59	8.98
\$75,000 under \$100,000	1.78	2.59	30.70	36.10	2.64	5.58	2.54	08.8	9.32	63.91	3.00	62.0
\$100,000 under \$200,000	1.59	2.18	28.64	30.59	2.04	306	1.60	3 00	3.45	43.66 64 49	3.99	7.67
under \$1,000,000	1.81	3.27	31.81	46.56	2.35	4.26	1.33	2.80	3.14	639.88	4.86	10.06
\$1,000,000 under \$1,500,000	2.04	3.41	43.13	43.65	2.86	525	1.54	2.81	2.95	176.89	29.67	14.34
\$1,500,000 under \$2,000,000	1.78	3.23	29.79	59.91	2.81	7.04	1.35	2.71	2.72	86.50	5.08	15.04
\$2,000,000 under \$3,000,000	0.95	1.29	01.07	7. 1	1.26	3.52	0.72	0.83	1.11	59.61	2.41	2.85
\$10,000,000 or more	1	1	1	1	1		1	. 1	1	1	1	1
Taxable returns, total	0.72	0.92	7.62	9.66	0.83	1.61	0.87	0.76	2.83	28.38	1.97	3.07
e returns, total	200		200									

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

	-											_																													
d trust net ess loss	Amount	(36)	3.94	99.86	50.27 179.66	48.23	52.90	41.69	47.36 52.98	43.72	30.93	25.22	14.99	14.64	14.65	12.58	2.90	;	3.96 34.52	atutory nents		Amonu	(48)	1,11	14.31	13.59	8.21	8.51	7.42	8.02	1.81	7.17	7.63	3,60	2.38	2.36	3.39	4 13 2.28	1.52	1.17	3.68
Estate and trust net income less loss	Number of returns	(35)	5.19	97.05	37.53	38.75	33.66	27.79	38.49	31.42	42.21	17.04	9.92	5.81	5.94	5.45	1.70	1	5.42 18.16	Total statutory adjustments	V 114 14	returns	(47)	0.83	8.52	7.48	5.66	5.54	5.24	4.74	4.06	4.60	4.54	2.28	1.84	1 64	2.04	1.01	0.94	0.91	2.43
S Corporation less loss	Amount	(34)	1.01	27.87	41.07	126.29	360.03	652.86	34.16	29.64	13.82	12.06	4.08	2.30	2.62	2.53	1.10	1	19.66	ncome		Jiiioniik	(46)	3.92	47.77	42.00	40.70	21.52	27.98	40.52	30.91	29.67	24.55	16.47	10.53	9.64	10.20	11.13	6.61	4.04	16.02
Partnership and S Corporation net income less loss	Number of returns	(33)	1.27	14.34	12.12	9.37	9.28	9.64	8.60	8.80	8.90 5.30	4.51	2.43	1.54	1.70	1.52	0.76	1	4.14	Other income less loss	7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	returns	(45)	2.04	22.68	16.26	14.10	12.73	11.38	11.93	11.51	10.81	11.47	5.39	4.04	3.24	3.15	1.48	1.17	2.17	5.97
Farm rental net ncome less loss	Amount	(32)	13,19	303.21	43.60	183.39	36.91 75.60	304.06	75.43	76.35	45.47 39.24	47.08	26.18	38.66	53.53	161.75	13.82	1 6	13.92	earned		TINOUIL C	(44)	9.90	09'09	64.39	78.20	1 ;	47.92	98.40	76.00	93.54	76.88 30.96	35.57	17.18	15.38	13.51	16.67	77.7	10.32	33.11
Farm rental net income less loss	Number of returns	(31)	6.76	38.74	28.45	29.99	28.91	41.89	38.93	39.34	35.57 25.95	20.40	14.40	11.95	12.55	7 03	6.82	1 5	16.24	Foreign-earned income exclusion	Misseborne	returns	(43)	10.69	53.86	61.02	71.71	1 ;	47.28	98.40	67.34	95.57	76.38	37.78	16.56	15.12	12.58	16.24 8.58	7.90	11,31	32.83
i royalty oss	Amount	(30)	2.00	16.76	13.80	12.69	11.10	11,11	12.82	12.14	11.34	6.33	4.01	4.27	5.16	9.44 3.36	0.95	1 5	5.20	social penefits	, c		(42)	1.66	80.59	41.21	17.05	11.61	7,18	7.46	0.30	7.55	7.51	4.58	3.54	3.50	3.93	3.56 1.96	1.54	1.70	8.02
Rent and royalty net loss	Number of returns	(29)	1.74	14.32	11.30	10.05	8.66	9.22 8.96	9.35	9.13	5.67	5.23	3,45	3.18	3.39	2.5	1.55	1 3	4.35	Taxable social secunity benefits	Mumborof	retums	(41)	1.46	92.34	34.96	11.07	7.03	6.18	6.79	6.74	7.00	6.88	4.11	3.25	3.26	3.64	1.83	1.48	1.51	3.73
d royalty come	Amount	(28)	1.66	27.18	13.94	14.02	14.41	13.97	14.63	15.74	15.41	6.54	4 18	3.99	4.02	0,5g	1.36	1 5	6.59	yment Isation	Amount		(40)	2.85	30.06	24.17	14.76	15.61	11.30	12.01	11.92	10.77	13.81	7.75	6.86	14.36	19.20	13.95	15.73	3.11	(1,63
Rent and royalty net income	Number of returns	(27)	1.56	24.81	7.47	7.20	7.96	8.02	7.52	7.98	4.79	4.35	3.26	6.34	8.86	0.99	9.54	1 5	1.73	Unemployment	Number of	returns	(38)	2.16	29.06	19.38	11.43	11.00	8.92	9.34	9.33	8.54	5.57	5.69	5.50	12.49	17.36	12.37	14.87	2.35	3.50
oensions nuities	Amount	(56)	1.56	24.81	7.47	7.20	7.96	8.02	7.52	7.98	4.79	4.35	3.26	6.34	8.86	7.40	9.54	1 5	4.71	income oss	Amount		(38)	99.9	251.76	39.43 64.36	30.73	41.69	31,59	60.32	34.08	111.19	33.39	17.47	22.70	11.85	16.82	9.99	1.63	6.97	1
Taxable pensions and annuities	Number of returns	(25)	1.11	15.00 8.95	6.23	5.71	5.89	5.87	5.38	5.46	3.40	3.00	2.46	3.32	3.76	1.85	1.56	1 0	3.44	Farm net income less loss	Number of	returns	(37)	3.38	33.22	28.19	21.33	20.80	20.54	19.64	20.15	21.23	12.26	10.45	8.43	6.45	7.51	3.57	2.82	3.79	3,7,7
Size of adjusted	gross income		All returns, total	Under \$5,000 \$5,000 under \$10,000	\$10,000 under \$15,000.	\$20,000 under \$25,000	\$30,000 under \$35,000	\$35,000 under \$40,000. \$40,000 under \$45,000.	\$45,000 under \$50,000	\$50,000 under \$55,000	\$60,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000	\$500,000 under \$1,000,000.	\$1,000,000 under \$1,500,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000.	\$10,000,000 or more	Nontaxable returns, total	Size of adjusted	gross income			All returns, total	Under \$5,000	\$5,000 under \$10,000.	\$15,000 under \$20,000.	\$20,000 under \$25,000	\$30,000 under \$35,000	\$35,000 under \$40,000 \$40,000 under \$45,000	\$45,000 under \$50,000	\$50,000 under \$55,000.	\$53,000 under \$75,000	\$75,000 under \$100,000.	\$100,000 under \$200,000	\$500,000 under \$1,000,000.	\$1,000,000 under \$1,500,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000 \$10,000,000 or more	Taxable returns, total	

Footnotes at end of table

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

		Itemized deductions	eductions	Medical	Medical and dental	Medic	Medical and	Medical and denta	and dental	Taxes pai	Taxes paid deduction	
Size of adjusted	Total in	limitation	ation	expenses	expenses deduction	dentale	dental expenses	sesuedxe	expenses limitation	1	Total	
gross income	taxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(49)	(20)	(51)	(52)	(23)	(54)	(55)	(26)	(25)	(28)	(29)	
All returns, total	0.39	0.70	0.29	1.25	2.36	1.25	1.83	1,25	1.45	0.40	0.37	
Under \$5,000	7.60	1	1	7.20	12.02	7.20	11.85	7.21	8.29	6.27	9.10	
\$5,000 under \$10,000. \$10,000 under \$15,000.	4.29	1 1		5.50 4.70	7.29	4.70	6.79	4.70	4.75	3.81	5.91	
\$15,000 under \$20,000	3.83	1	:	4.41	7.88	4.41	7.07	4.41	4.42	3.42	4.77	
\$20,000 under \$25,000	3.39	1	1 1	4.52	7.53	4.52	6.55	4.52	4.53 4.76	3.18	3.92	
\$30,000 under \$35,000	3.23	1 1	1 1	4.62	11.35	4.62	8.66	4.62	4.62	2.74	3.63	
\$35,000 under \$40,000	2.90	1 1	1 1	5.10	9.13	5.10	7.12	5.10	5.10	2.68	3.02 3.05	
\$45 000 under \$50 000	2 94	ı	1	5.41	9.32	5.41	2.00	5.41	5.42	2.67	3.38	
\$50,000 under \$55,000	2.88	1	1	5.85	11.31	5.85	77.7	5,85	5.85	2.68	2.93	
\$55,000 under \$60,000	2.96	1 86 50	196.60	6.62	12.43	6.62	8.99	6.62	0.62	2.72	175	
\$75,000 under \$100,000	1.34	13.78	14.51	4.31	8.39	4.42	5.69	4.42	4.44	1.19	1.36	
\$100,000 under \$200,000	1.09	1.28	1.35	5.46	9.52	5.46	29.9	5.46	5.22	1.05	1.07	
\$200,000 under \$500,000	1.12	1.04	0.88	8.53	12.04	8.53	16.68	8,53	8.06	4 6	1.1	
\$1,000,000 under \$1,500,000	1.88	1.49	1.38	23.61	28.68	23.61	25.52	23.61	22.67	1,49	1.64	
\$1,500,000 under \$2,000,000	1.92	1.30	1.31	27.22	32.35	27.22	27.76	27.22	27.36	1.30	1.67	
\$2,000,000 under \$5,000,000	0.98	0.67	0.59	35.95	43.03 15.94	35.95	30.68	35.95	25.05 28.94	0.57	0.71	
\$10,000,000 or more	1		1	1	1	1		1	1	1 9	1 1	
Taxable returns, total	0.39	0.70	0.29	1.53 2.26	2.46	1.53	1.89 3.88	1.53	1.65	1.65	0.37	
						Total Itemized dec	Total Itemized deductions-continued					
				Taxes paid dedu	Taxes paid deduction-continued					Interest pa	Interest paid deduction	
									1	3	Home mort	Home mortgage interest
Size of adjusted gross income	State and loca income taxes	State and local income taxes	Real est	Real estate taxes	Persona	Personal property taxes		Other	-	lotai	T	Total
			7		A constitution of		7		Misserborne	, and	Mumberof	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	retums	TIDOUS TO THE	retums	
	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(70)	(71)
All returns total	. 0.47	0.43	0.44	0.53	0.75	141	2.09	4.46	0.46	0.54	0.47	0.56
	, o	47.67	6 67	10.15	10.25	30.76	28 34	38 18	7.15	9 50	7.24	9.54
\$5,000 under \$10,000	6.98	39.22	5.14	6.39	8.20	15.08	21.15	30.00	5.74	6.85	5.81	6.85
\$10,000 under \$15,000	5.02	18.46	4.18	5.13	6.19	12.82	17.83	78.43	4.65	5.27	4.72	5.32
900 300 and an appropriate	, c	, s	5 6	4.42	4 85	8 05	13.30	45.26	3.74	4 18	3.73	4.19
\$25,000 under \$30,000	3.41	5.01	3.33	4.34	4.48	96'6	11.60	26.03	3.40	2.00	3.42	5.04
\$30,000 under \$35,000	3.06	5.63	3.02	3.94	4.12	8,30	11.22	19.73	3.11	3.54	3.13	3.55
\$35,000 under \$40,000\$40.000 under \$45.000.	2.93 2.90	3.61	2.85	3.53	3.91	10.62	9.92	24.66	2.93	3.33	2.94	3.32
\$45,000 under \$50,000	2.93	4.92	2.86	3.41	4.09	8.84	10.14	25.41	2.90	3.36	2.91	3.37
\$50,000 under \$55,000	2.92	3.30	2.86	3.48	3.98	6.63	10.98	21.69	2.91	3.40	2.92	3.40
\$50,000 under \$75,000	1.72	1.94	1.68	2.05	2.36	4.27	6.33	14.98	1.72	2.01	1.73	2.00
\$75,000 under \$100,000	1.33	1.52	1.27	1.72	1.99	3,27	5.39	14.23	1.30	1.61	1.31	1.61
\$100,000 under \$200,000	1.16	1.19	1.10	1.29	1.71	2.41	3.61	9.44	1.15	1.36	1.76	1.42
\$500,000 under \$1,000,000.	1.33	1.44	1.26	1.61	2.10	3,49	4.13	9.54	1.40	1.93	1.50	1.84
\$1,000,000 under \$1,500,000	1.57	1.76	1.53	1.87	2.50	4.79	4.65	10.80	1.68	2.54	1.83	2.23
\$2,000,000 under \$5,000,000	0.72	0.90	0.69	1.00	1.28	4.93	2.49	6.78	0.79	1.68	0.95	1.24
\$5,000,000 under \$10,000,000	0.75	0.73	0.73	0.81	1.17	2.30	1.96	96.9	0.79	1.27	0.98	1.17
Taxable returns, total	0.49	0.42	0.46	0.55	0.80	1.39	2.20	4.41	0.49	0.56	0.49	0.57
Nontaxable returns, total	4.04	-										

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

					_	_				_												_		_																			
	sh utions	Amount	(83)	0 0	11.03	9.46	6.33	6.23	4.82	5.95	4.65	4.90	2.96	3.61	2.01	3.15	3.34	2.19	1.39	3.21			ation fees		Amount	(66)	1.23	12.21	13.83	14.63	5.93	5.64	5.68	5.47	5.39	3 44	3.16	3.47	4.45	2 68 1 4 45	2 :	1.23	
s deduction	Cash	Number of	returns (82)	0.46	7.40	5.86	3.91	3.56	3.10	2.99	2.94	2.97	1.74	1.31	1.11	1.26	1.51	0.68	0.73	0.48			Tax preparation fees	- 1	Number of returns	(94)	98.0	11.04	8,10 6.52	5.8b	4.81	4.37	4.20	4.36	4 27	2.66	2.01	1.97	2.68	1.34	1 1	0.91	
Contributions deduction	lei	Amount	(81)	0.66	9.44	7.58	6.16 5.42	5 22	4.30	4.32	4.37	4.67	2.71	2.29	1.80	2.47	3.11	1.58	s0.r -	0.68		eous deductions	d employee		Amount	(63)	1.49	36.95	21.82	11.41	7.86	7.25	7.01	7 40	6.95	4.55 3.79	3.14	7.07	13.35	6 44 3 88	00.0	1.54	
	Total	Number of	returns (80)	0.44	7.16	5.65	3.80	3.46	3.00	2.89	2.86	2.88	1.69	1.26	1.09	125	13.7	0.68	0.72	0.46		Limited miscellaneous deductions	Unreimbursed employee		Number of returns	(95)	0.94	20.33	15.32 9.89	7.85	5.50	4.78	4.47	4.58	4.58	2.71	2.13	2.63	5.37	3.04	5.04	3.52	
	it interest leduction	Amount	(62)	173	31.48	39.55	28.40	32.37	25.74	31.96	24.58	30.89	18.63	14.61	8.38	6.08	5.37	2.69	1.52	1.86			after		Amount	(91)	1.47	20.61	16.37	27.6	7.66	7.21	7.19	7.45	7.31	4.87	3.33	3.86	5.12	2.75	5.	1.54	
Total Itemized deductionscontinued	Investment interest expense deduction	Number of	(78)	2.17	24.49	22.59	19.68	22.13	17.77	17.39	15.78	17.23	9.42	7.62	4.26 2.80	2.31	2.34	1.02	88.0	2.27	deductions-continued		Total after		Number of returns	(06)	1.09	9.00	7.46	0.50	5.35	4.97	4.95	5.12	5.20	3.29	2.63	3.75	3.96	2.14 2.14	DO: 1	1.19	
otal Itemized dedu	e points	Amount	(77)	3.87	40.46	54.55	27.73	25.61	22.65	18.54	20.21	20.67	12.38	8.80	6.94	9.21		6.09	5.37	3.99	11 77		loss deduction		Amount	(88)	17.83	99.62	85.11 86.54	54.12	99.97	58.32	89.35	65.42	50.32	50 20 99.14	35.41	20.40	**32.14	7.75		19.76 25.26	
	Deductible points	Number of	(76)	187	25.56	24.04	14.64	13.37	11.20	10.19	10.55	10.29	5.49	4.54	3.52	3.96	4.60	2.85	2.56	1.96	1		Casualty or theft loss deduction		Number of returns	(88)	12.77	84.04	46.62	42.66	99.97	49.89	63.78	47.08	50.36	37.17 99.75	28.39	29.28	**75.20	37.54	000	15.43	
Interest paid deductioncontinued	dividuals	Amount	(75)	4.37	46.64	41.72	30.43	37.81	20.56	23.52	20.14	22.12	12.04	11.16	10.08	11.29	12.34	7.21	98.4 E	4.61			er from		Amount	(87)	10.34	76.24	27.75	37.47	60.91	27.30 59 96	61.35	60.95	51.06	39 11	38.44	32.94	13.64	14.65	2 1	8.78 39.68	
	terest-continued Paid to individuals	Number of	(74)	2 9.8	33.90	32.24	21.68	22.43	15.68	17.32	13.59	14.36	8.28	7.59		6.72	2.02	4.56	4.55	3.13		nction-continued	Carryover from		Number of returns	(98)	4.92	17.53	17.54	10.03	19.97	25.13	29.76	34.39	29.28	19.46	13.35	9.44	8.25	3.41		6.48	
	Home mortgage interest—continued ial institutions Paid to in	Amount	(73)	0.56	9:26	6.91	5.35 4.72	4.20	3.59	3.40	3.41	3.41	2.02	1.63	1.38	1.85	2.73	1.24	02.1	0.58		Contributions deduction-continued	an cash		Amount	(85)	2.40	21.37	10.60	0.17	8.97	7.28	7.52	6.12	11.00	5.86	4.82	10,38 8,32	8.74	4.83	10:1	2.51 7.12	
	Home mortga	Number of	(72)	0.47	7.27	5.88	4.76	3.75	3.16	3.04	2.94	2.94	1.74	1.33	1.17	1.52		0.96	 	0.50			Other than cash		Number of returns	(84)	0.65	11.93	6.74	0.00	4.45	3.86	3.67	3.78	3.78	2.18	1.42	1.88	2.21	1.14		0.68	
	Size of adjusted gross income			All returns fotal	Under \$5,000.	\$5,000 under \$10,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$30,000 under \$35,000	\$35,000 under \$40,000	\$45,000 under \$50,000	\$50,000 under \$55,000	\$60,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,500,000 under \$1,500,000	\$2,000,000 under \$5,000,000	\$3,000,000 under \$10,000,000 \$10,000,000 or more.	Taxable returns, total			Size of adjusted oross income				All returns, total	Under \$5,000	\$3,000 under \$15,000	\$20 000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$35,000 \$35,000 under \$40,000	\$40,000 under \$45,000	\$45,000 under \$50,000	\$55,000 under \$60,000	\$60,000 under \$75,000 \$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000.	\$1,000,000 under \$1,500,000	\$2,000,000 under \$5,000,000	\$10,000,000 or more	Taxable returns, total	Footpotes at end of table

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

		Lim	ited miscellaneous	Limited miscellaneous deductionscontinued	nued	panu		Miscollopopus	Total	Total		dione
Size of adjusted	Gambl	ss	Other	Other limited	Miscellaneous de	Miscellaneous deductions subject	deductic	deductions other	miscell	miscellaneous	TO A	S COLO
gross income	pep	deduction	miscellaneo	miscellaneous deductions	to 2% AG	to 2% AGI limitation	than g	than gambling	ded	deduction		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(26)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	3.68	4.10	0.95	1.65	09:0	1.16	6.72	10.48	3.25	3.81	0.47	0.49
Under \$5,000	47.25	46.49	10.37	20.71	8.52	19.99	63.57	90.69	40.51	73.44	6.76	6.76
\$10,000 under \$15,000	27.23	29.72	7.74	18.01	5.32	11.01	38.44	86.80	22.58	29.35	4.10	2.4.0
\$15,000 under \$20,000.	20.54	26.89	6.85	13.62	4.69	8.99	37.29	58.76	18.66	25.02	3.67	3.67
\$20,000 under \$25,000 \$25,000 under \$30,000	20.51	26.29	5.95	15.91	3.85	7.04	36.88 26.94	43.74	18.21	23.08	3.35	3.35
\$35,000 under \$40,000	16.57	19.99	5.44	12.54	3.40	6.41	28.38	43.16	14.52	18.40	3.11	3.10
\$40,000 under \$45,000	17.25	20.79	5.27	12.83	3.33	6.36	27.02	39.59	15.03	18.92	3.08	3.08
\$45,000 under \$55,000	18.39	28.59	5.40	11.99	3.39	6.08	40.61	64.23 47.23	15.35	27.66	3.06	3.06
\$55,000 under \$60,000 \$60,000 under \$75,000	17.43 10.64	23.35 13.81	5.41 3.04	11.93	3.46	6.29	33.02 19.62	43.51	15.80 9.38	22.32 12.61	3.14 1.83	3.14
\$75,000 under \$100,000	9.46	14.31	2.54	26'9	1.64	3.34	24.89	39.68	8.85	13.89	1.40	1.40
\$100,000 under \$200,000 \$200,000 under \$500,000	7.90	11.01	1.94	4.32	1.42	2.58	13.96 13.82	20.93 32.79	6.92 6.83	10.07	1.19	1.20
\$500,000 under \$1,000,000	8.53	14.52	1.90	4.16	1,65	3.44	12.13	18.54	6.97	13.37	1.42	EE
\$1,500,000 under \$2,000,000.	8.32	16.42	1.80	4.29	1.66	3.97	12.01	9:90	6.87	15.73	1.51	ΞΞ
\$2,000,000 under \$5,000,000. \$5,000,000 under \$10,000,000.	4.86	9.35	0.89	1.32	0.80	1.81	6.84 5.40	24.12	3.95	8.82 10.99	0.81	£ξ
\$10,000,000 or more	2 1 5	1	3 1 3			1 8	2   9	1 9	1 9	1 5	1 9	E)
Taxable returns, total	3.86	10.93	3.18	1.65 6.93	2.22	1.20 4.50	7.18	10.48	3.42 10.33	4.12 10.07	1.88	1.88
Size of adjusted	Tay	Taxable income	Alternativ	Alternative minimum tax	Incor	Income tax before credits	Tota	Total tax credits	Incor	Income tax after credits	Totali	Total income tax
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total	0.41	0.28	1.16	1.49	0.41	0.28	0.80	1.08	0.42	0.29	0.42	0.29
Under \$5 000	43.86	70.55	41.98	54 84	44 98	40.91	86 96	70.05	46.77	41.70	46.77	41.70
\$5,000 under \$10,000	18.23	25.62	90.07	29.46	18.39	25.10	28.35	45.68	22.52	28.34	22.52	28.34
\$15,000 under \$20,000	4.47	5.28	87.73	62.56	4.47	5.49	8.49	12.81	4.86	5.88	4.86	5.88
\$20,000 under \$25,000	3.64	4 26	83.69	92.29	3.64	4 49	6.08	8.71	4.07	4.94	4.07	4.94
\$23,000 under \$35,000.	2.82	3.12	57.56	53.48	2.82	3.26	4.50	5.69	3.12	3.60	3.12	3.60
\$35,000 under \$40,000	2.71	2.94	58.55	51.25	2.71	3.04	4.25	5.29	2.93	3.31	2.93	3.31
\$45,000 under \$50,000	2.67	2.83	32.41	58.81	2.67	2.97	3.93	4.86	2.80	3.20	2,80	3.20
\$50,000 under \$55,000	2.68	2.80	32.14	38.50	2.68	2.93	4.19	5.01	2.76	9.11 1.14	2.76	3.11
\$60,000 under \$75,000	1,59	1.64	13,51	17.74	1.59	1.71	2.37	2.84	1.60	1.79	1.60	1.79
\$/5,000 under \$100,000	1.19	1.23	9.32	13.73	1.19	1.29	1.91	2.46	1.19	1.34	1.19	1.34
\$200,000 under \$500,000	1,04	0.94	1.27	1.90	1.04	0.93	1.85	8.17	1.04	0.94	1.04	0.94
\$500,000 under \$1,000,000	1.23	1.1	2.61	4.37	1.23	1.12	1.76	7.79	1.23	1.13	1.23	1.13
\$1,500,000 under \$2,000,000	1.30	1.33	3.35	5.73	1.30	1.36	1.73	7.45	1.30	1.37	1.30	1.37
\$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000	0.67	0.59	1.88	3.32	0.67	0.62	0.85	2.38	0.67	0.63	0.67	0.63
\$10,000,000 or more	1	1	1	1	,	1	1	1	1	ı	1	1 5
Taxable returns, total	0.42	0.28 3.56	36.02	1.49	0.42	0.28	0.85	1.13	0.42	0.29	0.42	0.29
			2010	-								

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status
(All figures are estimates based on samples—money amounts are in thousands of dollars)

ltem		All		etums of d persons		retums of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	43,949,591	4,103,653,368	26,361,452	3,077,737,246	1,029,303	73,104,143
Salanes and wages	38,137,291	2,929,243,809	23,911,648	2,208,071,346	882,137	45,159,357
Taxable interest	30,608,575	81,205,251	20,197,217	54,954,560	521,264	2,146,313
Tax-exempt interest	2,993,754	44,442,758	1,876,244	28,304,261	40,326	1,138,667
Ordinary dividends	17,324,175 13,123,186	89,676,475 65,865,946	11,655,895 8,858,577	58,864,077 43,415,902	262,331 205,034	2,244,571 1,554,963
State income tax refunds	21,839,428	21,799,455	14,254,610	16,016,469	446,032	365,100
Alimony received	231,860	4,757,448	11,891	181,336	*2,880	*76,282
Business or profession:						·
Net income	6,326,927	181,871,155	4,780,070	142,194,047	97,302	3,446,222
Net loss	2,740,512	20,552,608	1,959,826	15,208,910	54,601	431,647
Sales of capital assets:						
Net gain in AGI	5,754,742	267,268,527	3,878,974	204,772,431	90,139	9,307,098
Net loss in AGI	7,819,713	18,144,487	5,239,840	12,274,149	124,783	144,835
Sales of property other than capital assets	1,047,243	681,855	791,209	675,897	13,470	796
Taxable IRA distributions	3,716,656 9,534,629	54,494,870	2,378,212	38,294,532	44,029	506,363
Taxable pensions and annuities	5,534,629	186,971,581	5,914,114	126,802,550	160,516	3,369,277
Net income	3,116,305	49,526,208	2,199,819	36,969,619	40,396	835,747
Net loss	3,224,685	29,324,803	2,273,095	21,177,304	31,478	329,096
Farm rental income less loss.	243,074	1,400,257	159,066	755,855	1,999	27,477
Partnership and S Corporation net income less loss	4,839,302	261,153,751	3,664,686	215,861,132	86,396	5,680,790
Estate and trust net income less loss	342,324	11,122,920	171,741	5,596,448	5,802	457,656
Farm net income less loss	662,324	-5,891,505	552,744	-4,943,686	8,158	-118,466
Unemployment compensation	3,341,012	16,998,453	2,311,722	11,639,905	56,769	305,301
Taxable social security benefits	5,310,416	56,164,184	3,378,236	40,546,003	82,199	792,609
Other income less loss	2,992,909	17,200,855	2,180,116	12,395,110	40,170	322,700
Total statutory adjustments	14,505,736	61,619,185	10,549,562	46,669,781	201,085	1,067,402
IRA paymentsStudent loan interest deduction	1,789,271 3,023,806	5,652,885 2,014,292	1,275,855 2,257,082	4,447,084 1,572,060	19,740	46,656
Educator expenses deduction	2,097,528	530,324	1,589,165	412,702	40,896	9,254
Tuition and fees deduction	1,943,854	3,810,009	1,488,324	2,993,230	40,050	5,254
Payments to a Keogh plan	1,006,229	16,199,379	789,266	12,836,517	8,988	191,137
Deduction for self-employment tax	6,974,438	13,010,290	5,345,212	10,294,086	112,066	217,104
Self-employed health insurance deduction	2,391,991	11,729,322	1,703,200	9,497,824	26,962	128,260
Moving expenses adjustment	497,134	1,576,635	308,024	1,093,616	12,914	38,070
Medical savings account deduction	43,928	93,576	32,712	77,763	*11	*39
Certain business expenses of reservist, performing artists, etc	*5,310	*22,583	*1,054	*2,853	-	-
Total itemized deductions	43,949,591	901,864,834	26,361,452	630,665,399	1,029,303	15,689,174
Medical and dental expenses deduction	8,678,320	56,007,076	4,575,003	27,796,349	171,280	720,898
Taxes paid deduction	43,061,888	310,896,704	26,146,326	229,615,321	996,389	5,319,191
Interest paid deduction	36,211,578	340,319,125	23,757,552	246,949,442	708,122	5,716,176
Contributions deduction	38,626,902 89,781	145,702,137 1,604,516	24,293,759 39,952	107,330,409 1,000,091	791,059 968	2,811,882 129,239
Total miscellaneous deductions	12,494,621	76,282,323	6,650,249	42,371,386	289,915	1,788,172
Taxable income	40,831,623	2,921,547,560	24,914,632	2,221,843,847	979,006	53,824,686
Alternative minimum tax	2,255,200	9,005,955	1,734,501	7,020,025	86,335	267,985
Total tax credits	17,740,502	22,441,609	13,410,024	18,180,179	245,484	407,134
Child care credit	3,546,651	1,783,393	2,850,282	1,399,364	23,265	13,486
Credit for the elderly or disabled	14,605	3,047	*2,002	*184	*1,990	*450
Child tax credit	11,888,779	11,952,308	9,692,403	10,256,372	163,447	131,746
Education credit	2,930,192	2,533,470	2,178,770	1,960,275	-	-
Retirement savings contribution credit	1,259,443	214,760	801,904	154,371	17,470	2,510
Foreign tax credit	2,873,785	3,932,347	1,967,830	2,842,043	48,105	197,191
Eamed income credit used to offset income tax before credits	220.064	64 220	26,000	4 270		1
Minimum tax credit	220,861 227,768	64,328 785,548	26,999 170,599	4,370 659,705	6,069	13,247
General business credit	195,105	518,732	144,177	408,998	3,305	11,467
Empowerment zone and renewal community employment credit	17,228	64,328	13,186	48,414	90	701
Nanconventional source fuel credit	4,457	17,110	3,399	16,690	*25	*375
New York liberty zone credit	2,648	55,112	2,261	47,456	24	223
Income tax after credits	38,696,168	577,699,966	23,673,029	443,084,284	941,827	11,618,704
Total income tax	38,696,170	577,707,176	23,673,029	443,086,047	941,829	11,624,152
Total tax liability	39,702,493	605,882,966	24,320,482	464,950,570	961,558	12,104,485
Total tax payments	42,331,166	691,770,624	25,723,257	520,949,785	984,618	13,157,878
Income tax withheld	39,930,291	498,976,331	24,665,708	372,201,164	914,235	7,713,342
Estimated tax payments	6,470,859	156,152,537	4,174,592	120,175,650	117,546	4,006,555
Overpayment refunded	32,595,381	110,234,312	19,104,362	73,331,249 39,486,459	659,060	1,547,985
Tax due at time of filing	8,660,660	52,167,597	5,714,211		324,394	1,435,597

Footnotes at end of table.

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

ltem		of heads seholds		rns of spouses		ms of persons
Kon	Number of	Amount	Number of	Amount	Number of	Amount
	retums (7)	(8)	returns (9)	(10)	retums (11)	(12)
Adjusted gross income less deficit	3,984,708	216,136,370	31,873	2,188,655	12,542,255	734,486,955
Salaries and wages	3,730,814	181,955,623	27,186	1,272,474	9,585,507	492,785,010
Taxable interest	1,801,529	1,912,311	26,662	98,444	8,061,903	22,093,624
Tax-exempt interest	76,835	595,738 1.983.214	1,713	35,188	998,636	14,368,905
Ordinary dividends	765,560 498,566	1,983,214	16,373 15,340	96,537 55,037	4,624,017 3,545,669	26,488,075 19,591,581
State income tax refunds	1,849,642	1,478,393	17,449	17,078	5,271,695	3,922,416
Alimony received	92,515	1,936,518	_	_	124,574	2,563,312
Business or profession:						
Net income	355,641	8,111,161	*221	*50,557	1,093,692	28,069,168
Net loss	214,247	1,580,417	*981	*1,147	510,857	3,330,487
Sales of capital assets: Net gain in AGI	213,000	5,247,653	5,646	72,442	1,566,983	47,868,903
Net loss in AGI	316,166	704,798	11,084	31,272	2,127,840	4,989,433
Sales of property other than capital assets	30,201	-13,638	520	-130	211,842	18,930
Taxable IRA distributions	137,556	1,806,621	*12	*525	1,156,846	13,886,828
Taxable pensions and annuities	513,425	6,775,253	9,360	193,761	2,937,215	49,830,740
Rent and royalty:	442 500	1 226 600	2.260	0.777	760 400	10.294.274
Net income	113,529 219,014	1,326,689 2,173,866	2,369 1,623	9,777 9,011	760,192 699,476	10,384,374 5,635,527
Farm rental income less loss	4,020	57,752	110	*435	77,979	558,737
Partnership and S Corporation net income less loss	152,863	6,959,015	2,832	126,809	932,526	32,526,006
Estate and trust net income less loss	8,904	489,042	67	54,940	155,810	4,524,833
Farm net income less loss	16,359	-117,722	*444	*-16,737	84,619	-694,894
Unemployment compensation	260,903	1,435,076	*952	*1,695	710,666	3,616,477
Taxable social security benefits	114,417 158,356	918,009 690,943	10,817 3,375	54,166 211,974	1,724,747 610,892	13,853,397 3,580,128
Other income less loss	1,025,174	3,332,270	9,911	17,872	2,720,003	10,531,861
IRA payments	116,237	240,127	*978	*3,422	376,461	915,596
Student loan interest deduction	238,816	135,940	*2,023	*427	525,885	305,864
Educator expenses deduction		34,805	*3,021	*278	313,768	73,286
Tuition and fees deduction	209,482	420,900	-		246,049	395,879
Payments to a Keogh plan	28,837 347,664	538,363 536,381	*208 1,518	*5,856 2,343	178,929 1,167,977	2,627,505 1,960,376
Deduction for self-employment tax	119,562	484,312	617	5,540	541,650	1,613,386
Moving expenses adjustment	28,078	74,004	-	-	148,118	370,944
Medical savings account deduction	*1,187	*2,779	_		10,018	12,995
Certain business expenses of reservist, performing artists, etc	*4,047	*19,578	-	-	*209	*151
Total itemized deductions	3,984,708	63,175,015	31,873	695,327	12,542,255	191,639,919
Medical and dental expenses deduction	784,397 3.901.908	2,631,545 17,715,208	8,922 31,471	40,479 209,775	3,138,718 11,985,795	24,817,804 58,037,209
Taxes paid deduction	3,367,581	27,407,723	29,125	323,297	8,349,198	59,922,487
Contributions deduction	3,406,457	7,908,204	31,831	75,729	10,103,795	27,575,913
Casualty or theft loss deduction	12,826	65,460	-	-	36,036	409,727
Total miscellaneous deductions	1,497,691	7,984,520	8,157	61,765	4,048,610	24,076,480
Taxable income	3,633,086	127,201,985	25,271	1,272,700	11,279,628	517,404,343
Alternative minimum tax	172,239 2,373,739	441,161 2,244,033	1,397 17,271	6,911 20,452	260,728 1,693,983	1,269,874 1,589,811
Child care credit.	638,036	355,404	5,900	1,269	29,168	13,869
Credit for the elderly or disabled		_	-		10,614	*2,413
Child tax credit	1,840,032	1,401,525	13,854	13,423	179,043	149,242
Education credit	315,575	229,888	*2,806	*1,237	433,041	342,070
Retirement savings contribution credit	258,255	33,747	004	1 242	181,815 785,402	24,131
Foreign tax credit  Eamed income credit used to offset income	71,524	96,594	924	1,243	785,402	795,277
tax before credits	167,442	56,535	*1,990	*346	24,430	3,077
Minimum tax credit	7,412	8,678	*43	*69	43,645	103,849
General business credit	1,258	6,409	*273	*372	46,092	91,486
Empowerment zone and renewal community employment credit	1,172	1,724	*42	*2,493	2,739	10,996
Nonconventional source fuel credit	*12	*15	-	-	1,021	30
New York liberty zone credit	*252 2,931,226	*2,992 20,348,082	22,047	244,400	112	4,442 102,404,495
Total income tax	2,931,226	20,348,082	22,047	244,400	11,128,038	102,404,495
Total tax liability	3,000,674	21,522,648	24,647	250,545	11,395,133	107,054,718
Total tax payments	3,844,266	31,006,443	29,683	382,870	11,749,343	126,273,648
Income tax withheld	3,734,808	26,419,212	28,970	247,792	10,586,570	92,394,821
Estimated tax payments	197,027	3,668,494	2,672	95,686	1,979,022	28,206,151
Overpayment refunded	3,537,936 384,766	11,903,926 1,696,184	28,373 2,226	129,669 11,003	9,265,650 2,235,062	23,321,483 9,538,354

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which it is based. NOTE: Detail may not add to totals because of rounding.

Footnotes at end of table.

## Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

			Number of		Ex	emptions for depende	ents	
Size of adjusted gross income	Number of	Number of	exemptions			Total		
0120 01 00100100 g. 400 1.700	returns	exemptions	for	Number of	Number of	Adjusted gross	Total inc	ome tax
			taxpayers	returns	exemptions	income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	130,423,626	261,126,373	172,284,599	48,944,202	88,841,774	2,912,175,070	27,437,147	322,831,218
Under \$5,000	13,511,468	12,213,942	8,922,562	1,881,076	3,291,380	-22,638,893	1,342	24,678
\$5,000 under \$10,000	12,503,409	16,174,264	11,330,116	3,074,849	4,844,148	23,303,690	55	343
\$10,000 under \$15,000	12,002,004	20,250,127	13,301,941	4,020,951	6,948,186	50,038,647	77,525	13,585
\$15,000 under \$20,000	11,293,967	20,924,973	13,625,872	4,203,822	7,299,102	73,425,306	314,133	118,649
\$20,000 under \$25,000	9.831,151	19.028.170	12,291,990	3,828,418	6,736,180	85,813,008	435,421	286,456
\$25,000 under \$30,000	8,541,753	17.345.037	11,105,572	3,404,121	6,239,465	93,474,965	1,164,424	1,029,673
\$30,000 under \$35,000	7,461,613	15,025,785	9,978,671	2,805,400	5,047,114	91,053,423	1,545,203	1,857,778
\$35,000 under \$40,000	6,495,645	13,536,366	8,968,518	2,426,642	4,567,848	90,912,513	1,702,141	2,617,355
\$40,000 under \$45,000	5,624,182	12,470,300	8,190,279	2,252,583	4,280,021	95,707,231	1,789,113	3,428,114
\$45,000 under \$50,000	4,828,263	11.093.874	7,296,382	2,072,773	3,797,492	98,292,942	1,806,412	4,275,011
\$50.000 under \$55,000	4,244,434	9,823,673	6,617,776	1,800,555	3,205,897	94,568,918	1,668,814	4,856,210
\$55,000 under \$60,000	3,949,574	9,589,664	6,366,780	1,759,341	3,222,883	101,139,942	1,680,188	5,749,345
\$60,000 under \$75,000	9,178,485	23,750,594	15,735,773	4,324,851	8,014,821	290,510,759	4,219,626	19,321,721
\$75,000 under \$100,000	9,542,599	26,697,920	17,330,748	4,927,021	9,367,172	425,157,974	4,880,544	35,783,640
\$100.000 under \$200.000	8,878,643	25.723.994	16,514,467	4,803,153	9,209,527	635,050,145	4,794,660	82,093,306
\$200.000 under \$500.000	1,999,016	5,909,596	3,716,133	1,088,904	2,193,462	312,522,426	1,088,016	65,387,609
\$500.000 under \$1.000.000	356,140	1.045.811	658,949	182,658	386,862	123,524,486	182,517	31,783,480
\$1,000,000 under \$1,500,000	81,695	235,774	149,606	39,756	86,168	48,170,361	39,728	12,963,131
\$1,500,000 under \$2,000,000	34,017	99,071	62,776	16,496	36,295	28,313,392	16,480	7,685,695
\$2,000,000 under \$5,000,000	48,278	138,499	88,398	22,939	50,101	67,258,470	22,922	18,084,915
\$5,000,000 under \$10,000,000	11,168	31,634	20,260	5,122	11,375	34,884,325	5,119	9,153,533
\$10,000,000 or more	6,126	17,308	11,032	2,773	6,276	71,691,040	2,767	16,316,994
Taxable returns, total	88,921,904	171,517,325	124,104,554	27,437,147	47,412,771	2,532,673,892	27,437,147	322,831,218
Nontaxable returns, total	41,501,722	89,609,048	48,180,045	21,507,055	41,429,003	379,501,178		-

Nontaxable returns, total	41,301,722	09,009,0	040   40,10	0,043   21	,307,033	41,423,000	975,861,176			
				E	cemptions for dep	endents-continu	ed			
		Exemp	tions for children a	at home			Exemptions	for children away	from home	
Size of adjusted gross income	Number	Number	Adjusted	Total inc	come tax	Number	Number	Adjusted	Total inc	come tax
	of	of	gross income	Number of	Amount	of	of	gross income	Number of	Amount
	returns	exemptions	tess deficit	returns		returns	exemptions	less deficit	returns	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	44,895,002	79,676,168	2,760,136,328	25,065,503	309,331,385	737,774	947,042	49,135,841	573,179	6,174,126
Under \$5,000	1,708,282	2,915,333	-22,316,701	1,304	24,413	15,240	22,598	-459,314	37	260
\$5,000 under \$10,000	2,762,223	4,251,564	20,937,403	48	317	15,076	20,010	106,698		
\$10,000 under \$15,000	3,552,750	6,027,215	44,210,519	33,973	8,384	15,775	19,921	196,210	-	-
\$15,000 under \$20,000	3,627,974	6,157,961	63,399,632	104,988	38,711	48,565	64,393	830,297	11,888	2,237
\$20,000 under \$25,000	3,353,672	5,637,025	75,160,383	210,097	111,842	52,917	60,124	1,188,615	26,126	20,626
\$25,000 under \$30,000	3,036,763	5.429.550	83,406,555	894,851	701,178	66,580	89,280	1,820,934	42,785	45,102
\$30,000 under \$35,000	2,543,452	4,400,996	82,530,024	1,314,093	1,480,592	57,695	73,885	1,861,023	44,945	61,634
\$35,000 under \$40,000	2,181,522	3,918,429	81,763,832	1,468,107	2,118,680	42,400	57,123	1,580,562	35,986	74,730
\$40,000 under \$45,000	2,051,795	3,745,925	87,141,641	1,595,434	2,852,954	61,969	80,912	2,624,398	53,972	150,801
\$45,000 under \$50,000	1,944,607	3,478,301	92,214,103	1,679,179	3.848.830	41,084	56,356	1.957.831	39.057	117,543
\$50,000 under \$55,000	1,677,943	2,921,898	88,149,027	1,547,300	4,342,435	29,049	43.594	1,516,431	27,855	101,854
\$55,000 under \$60,000	1,664,287	2,977,031	95,674,135	1,585,509	5,298,034	25,874	32,942	1,473,183	25,862	119,978
\$60.000 under \$75.000	4,101,032	7,493,023	275,724,841	3,996,745	17,878,240	80,477	93,618	5,356,615	80,128	509,298
\$75,000 under \$100,000	4,736,105	8,871,311	408,685,003	4,690,815	33,944,963	66,607	81,910	5,843,709	66,443	634,442
\$100,000 under \$200,000	4,626,437	8,767,840	611,575,169	4,617,960	78.632.273	95,245	120,843	13,188,686	94,889	1,984,019
\$200,000 under \$500,000	1,061,579	2,117,999	304,979,723	1,060,727	63,805,984	19,926	24,816	5,478,204	19,914	1,157,960
\$500,000 under \$1,000,000	179,128	378,457	121,205,070	178,991	31,209,347	2,174	2,981	1,458,496	2,173	388,733
\$1,000,000 under \$1,500,000	38,937	84,082	47,185,695	38,909	12,701,742	548	888	654,569	548	176,523
\$1,500,000 under \$2,000,000	16,202	35,616	27,807,150	16,186	7,552,281	214	332	369,143	214	112,356
\$2,000,000 under \$5,000,000	22,561	49,274	66,158,174	22,544	17,789,451	264	371	756,477	264	200,973
\$5,000,000 under \$10,000,000	5,027	11,183	34.248,007	5,024	8,982,495	57	83	372,700	57	98,420
\$10,000,000 or more	2,726	6,156	70,296,944	2,720	16,008,240	39	64	960,377	39	216,637
Taxable returns, total	25,065,503	42,786,899	2,404,513,329	25,065,503	309,331,385	573,179	714,975	46,188,909	573,179	6,174,126
Nontaxable returns, total	19,829,499	36,889,269	355,623,000			164,595	232,067	2,946,932		

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

All figures are estimates based on samples-money amounts are in thousands of dollars)

	<u> </u>	ounts are in thou		F	xemptions for dep	endents-continu	ed			
		Ex	emptions for pare		xempaons for dep	chochts-contina		ions for other dep	endents	
Size of adjusted gross income	Number	Number	Adjusted		come tax	Number	Number	Adjusted	Total inc	ome tax
	of	of	gross income	Number of	Amount	of	of	gross income	Number of	Amount
	returns	exemptions	less deficit	returns	Amount	returns	exemptions	less deficit	returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	2,420,207	2,821,351	121,133,400	1,641,687	10,809,240	3,876,971	5,397,213	116,575,058	1,533,590	6,011,258
Under \$5,000	45,884	56,211	-593,023	8	55	220,509	297,238	152,360		
\$5,000 under \$10,000	95,355	102,296	756,309	6	25	348,497	470,278	2,664,354		-
\$10,000 under \$15,000	158,414	185,201	2,012,445	23,817	2,505	518,686	715,848	6,469,729	19,735	2,696
\$15,000 under \$20,000	239,071	275,997	4,200,292	98,026	35,136	590,349	800,751	10,335,865	107,191	43,432
\$20,000 under \$25,000	254,246	301,243	5,686,563	114,695	87,150	520,080	737,788	11,661,851	120,288	82,774
\$25,000 under \$30,000	213,378	243,026	5,867,043	141,526	166,859	332,955	477,609	9,128,412	164,506	165,788
\$30,000 under \$35,000	165,143	189,035	5,373,156	130,648	186,220	276,729	383,198	8,956,473	163,623	228,732
\$35,000 under \$40,000	182,169	215,967	6,796,516	140,334	267,894	248,218	376,329	9,294,863	193,402	316,780
\$40,000 under \$45,000	186,030	217,447	7,923,537	149,618	353,594	149,243	235,738	6,336,938	121,265	254,997
\$45,000 under \$50,000	106,415	113,145	5,040,166	96,211	238,598	114,339	149,690	5.399.956	102,995	269,965
\$50,000 under \$55,000	97,233	112,546	5,114,538	90,767	313,621	93,069	127,860	4,879,309	88,011	305,974
\$55,000 under \$60,000	85,052	103,282	4,886,064	78,363	300,990	78,573	109,630	4,499,480	76,209	278,127
\$60,000 under \$75,000	196,133	235,854	13,156,857	184,599	984,910	142,374	192,325	9,443,828	136,408	681,842
\$75,000 under \$100,000	170,233	205,486	14,701,062	167,788	1,287,851	154,878	208,466	13,056,678	151,503	1,117,621
\$100,000 under \$200,000	187,671	220,621	24,851,142	187,543	3,125,197	77,913	100,223	9,984,364	77,910	1,324,497
\$200,000 under \$500,000	32,520	37,960	9,085,693	32,480	1,854,943	9,326	12.687	2,581,847	9,313	522,963
\$500,000 under \$1,000,000	3,892	4,408	2,520,400	3,888	620,929	798	1,016	538,791	796	128,242
\$1,000,000 under \$1,500,000	674	881	803,972	674	220,286	228	317	284,719	228	68,943
\$1,500,000 under \$2,000,000	276	289	474,462	276	120,998	58	58	97,191	58	18,080
\$2,000,000 under \$5,000,000	308	330	888,749	308	236,729	116	125	367,659	116	102,301
\$5,000,000 under \$10,000,000	72	81	483,544	72	123,027	25	29	175,159	25	43,767
\$10,000,000 or more	40	45	1,103,915	40	281,725	9	11	265,232	9	53,737
Faxable returns, total	1,641,687	1,899,016	105,346,364	1,641,687	10,809,240	1,533,590	2,011,882	77,103,603	1,533,590	6,011,258
Nontaxable returns, total	778,521	922,335	15,787,036	-	_	2,343,381	3,385,331	39,471,454		

NOTE: Detail may not add to totals because of rounding.

## Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status (All figures are estimates based on samples-money amounts are in thousands of dollars)

					Exe	emptions for depende	ents	
	Number	Number	Number of			Total		
Marital status	of	of	exemptions	Number	Number	Adjusted	Total inc	come tax
	returns	exemptions	for taxpayers	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	130,423,626	261,126,373	172,284,599	48,944,202	88,841,774	2,912,175,070	27,437,147	322,831,218
Joint returns of married persons	51,510,779	157,775,713	102,995,711	27,766,122	54,780,002	2,331,612,546	19,996,436	287,590,385
Separate returns of married								
persons, total:	2,320,275	3,180,423	2,345,986	556,863	834,437	25,672,518	394,510	3,167,350
Spouse filing	2,283,190	3,072,779	2,272,163	538,980	800,615	24,817,199	384,472	3,082,461
Spouse not filing	37,086	107,644	73,823	17,884	33,822	855,319	10,038	84,889
Returns of heads of household	19,506,611	49,332,928	19,506,611	18,264,098	29,826,317	492,418,982	6,126,896	26,482,272
Returns of surviving spouses	83,179	221,087	83,179	83,179	137,908	3,408,431	42,666	294,226
Returns of single persons	57,002,781	50,616,222	47,353,111	2,273,939	3,263,110	59,062,593	876,639	5,296,984

				Exem	ptions for depende	ents-continued				
		Exemp	tions for children a	t home			Exemptions	s for children away	from home	
Marital status	Number	Number	Adjusted	Total inc	ome tax	Number	Number	Adjusted	Total in	come tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of retums	of exemptions	gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	44, <b>895</b> ,002 26,977,288	79,676,168 52,253,644	2,760,136,328 2,277,566,364	25,065,503 19.387,599	309,331,385 281,663,902	737,774 293,030	947,042 387,857	4 <b>9,135,841</b> 27,108,455	<b>573,179</b> 232,919	6,174,126 3,563,472
Separate returns of married persons, total:	502.292	737,488	23,150,539	351,039	2,865,847	23,619	30,799	1,192,545	16,537	196,390
Spouse filing	485,361	704,619	22,327,844	341,953	2,782,336	23,619	30,799	1,192,545	16,537	196,390
Spouse not filing	16,931 15,941,065	32,869 24,604,579	822,696 428,065,703	*9,086 4,971,805	*83,511 22,453,464	126,365	144,006	5,287,846	77,536	433,796
Returns of surviving spouses	81,156 1,393,201	132,852 1,947,606	3,287,665 28,066,057	40,643 314,417	282,266 2,065,906	294,759	- 384,379	15,546,994	246,187	1,980,468

Treturns or single persons	1,000,201	1,017,000		071,117						
				Exen	nptions for depend	ents-continued				
		Ex	emptions for pare	nts			Exemp	tions for other dep	endents	
Mantal status	Number	Number	Adjusted	Total inc	come tax	Number	Number	Adjusted	Total inc	come tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of retums	of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total  Joint returns of married persons  Separate returns of married	<b>2,420,207</b> 934,031	2,821,351 1,112,318	<b>121,133,400</b> 70,762,671	1,641,687 684,029	10,809,240 7,255,521	<b>3,876,971</b> 746,083	5,397,213 1,026,182	<b>116,575,058</b> 39,364,144	<b>1,533,590</b> 431,854	6, <b>011,258</b> 2,626,783
persons, total:		33,034 32,082	1,137,707 1,105,084	21,732 20,780	115,439 114,061	23,203 23,203	33,115 33,115	967,090 967,090	19,223 19,223	59,125 59,125
Spouse not filing  Returns of heads of household  Returns of surviving spouses	*952 1,301,516 *3,013	*952 1,483,670 *3,021	*32,624 44,328,043 *154,012	*952 837,213 *3,013	*1,377 3,001,259 *6,031	2,572,043 *2,030	3,594,062 *2,036	63,133,995 *117,685	827,503 *2,023	2,387,804 *11,960
Returns of single persons	153,271	189,308	4,750,967	95,700	430,990	533,613	741,818	12,992,144	252,987	925,585

<sup>\*</sup>Estimate should be used with caution because of the small number of returns on which it is based. NOTE: Detail may not add to totals because of rounding.

## Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars)

				,	All returns with ea	rned income cred	it			
Size of adjusted gross income	Number of	Adjusted gross income		alaries vages		mployment ome	EIC e inco		Total e	
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	22,024,227	318,342,462	19,813,872	283,900,483	4,733,314	28,204,259	22,024,227	312,138,408	22,024,227	38,657,067
No adjusted gross income	175,665	-4,477,957	91,299	890,366	123,449	182,872	175,665	1,073,238	175,665	159,212
\$1 under \$1,000	333,089	187,812	231,988	272,562	115,668	140,310	333,089	412,872	333,089	67,726
\$1,000 under \$2,000	500,940	768,695	422,719	700,375	110,122	185,495	500,940	885,870	500,940	171,158
\$2,000 under \$3,000	597,318	1,493,729	513,289	1,352,775	124,074	231,761	597,318	1,584,535	597,318	328,270
\$3,000 under \$4,000	737,061	2,593,980	610,865	2,089,301	174,823	584,940	737,061	2,674,241	737,061	550,779
\$4,000 under \$5,000	787,762	3,554,349	669,905	2,882,530	202,176	678,201	787,762	3,560,732	787,762	791,247
\$5,000 under \$6,000	916,227	5,049,156	769,966	4,044,149	223,372	878,729	916,227	4,922,878	916,227	1,143,500
\$6,000 under \$7,000	894,713	5,837,382	780,768	4,706,264	203,418	1,005,887	894,713	5,712,151	894,713	1,202,956
\$7,000 under \$8,000	1,149,463	8,645,237	941,578	6,313,536	377,771	2,094,241	1,149,463	8,407,777	1,149,463	1,880,471
\$8,000 under \$9,000	1,038,876	8,831,484	893,926	6,904,224	274,590	1,589,637	1,038,876	8,493,861	1,038,876	1,751,846
\$9,000 under \$10,000	931,704	8,832,232	816,507	6,965,285	226,311	1,355,626	931,704	8,352,485	931,704	1,679,055
\$10,000 under \$11,000	1,232,490	12,949,049	1,034,335	9,704,666	347,945	2,559,470	1,232,490	12,264,137	1,232,490	2,828,698
\$11,000 under \$12,000	819,754	9,389,314	712,331	7,248,552	214,981	1,634,531	819,754	8,883,083	819,754	2,311,855
\$12,000 under \$13,000	638,128	7,971,525	578,972	6,636,005	123,122	978,287	638,128	7,614,292	638,128	2,122,390
\$13,000 under \$14,000	672,080	9,087,425	609,269	7,508,961	146,029	1,118,027	672,080	8,626,987	672,080	2,203,124
\$14,000 under \$15,000	654,608	9,493,697	594,085	7,862,722	151,246	1,212,080	654,608	9,074,801	654,608	2,069,722
\$15,000 under \$16,000	716,396	11,099,900	663,210	9,596,384	108,409	940,242	716,396	10,536,626	716,396	2,140,978
\$16,000 under \$17,000	650,937	10,741,313	613,018	9,466,674	104,702	877,290	650,937	10,343,964	650,937	1,846,960
\$17,000 under \$18,000	642,427	11,220,057	604,991	10,079,205	105,165	772,813	642,427	10,852,018	642,427	1,747,089
\$18,000 under \$19,000	699,601	12,938,084	661,644	11,488,021	114,641	1,021,815	699,601	12,509,836	699,601	1,750,965
\$19,000 under \$20,000	655,627	12,795,774	630,540	11,638,292	98,891	697,188	655,627	12,337,573	655,627	1,551,022
\$20,000 under \$25,000	3,070,914	68,757,800	2,945,575	62,840,744	476,319	3,704,557	3,070,914	66,545,301	3,070,914	5,529,037
\$25,000 and over	3,508,448	100,582,424	3,423,091	92,708,891	586,092	3,760,259	3,508,448	96,469,150	3,508,448	2,829,006

			All retur	ns with eamed in	come creditconf	inued		
Size of adjusted gross income		to offset efore credits	Total ii ta			to offset er taxes	EIC refu port	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	3,606,251	926,381	1,418,787	579,017	4,401,160	3,718,355	19,162,460	34,012,332
No adjusted gross income	**	**			98,436	46,694	120,306	112,517
\$1 under \$1,000				-	56,672	14,253	286,664	53,472
\$1,000 under \$2,000		-			98,823	22,709	438,201	148,449
\$2,000 under \$3,000			-		109,439	29,649	527,211	298,621
\$3,000 under \$4,000					163,421	62,155	638,229	488,625
\$4,000 under \$5,000	-				182,947	79,534	689,902	711,713
\$5,000 under \$6,000			-		217,463	116,484	827,116	1,027,017
\$6,000 under \$7,000		-			191,847	111,557	819,153	1,091,399
\$7,000 under \$8,000	**	**			378,702	293,510	1,079,250	1,585,868
\$8,000 under \$9,000	**426,129	**23,279	10,534	532	260,943	181,429	931,447	1,548,233
\$9,000 under \$10,000	304,810	36,771	209,598	14,097	190,820	165,922	688,184	1,476,362
\$10,000 under \$11,000	318,039	16,933	297,243	64,203	319,638	361,711	904,239	2,450,054
\$11,000 under \$12,000	80,012	4,927	64,044	19,271	201,724	238,837	734,840	2,068,091
\$12,000 under \$13,000	*8,915	*2,352		-	130,295	159,234	634,294	1,960,804
\$13,000 under \$14,000	47,501	5,518			145,381	187,389	664,794	2,010,216
\$14,000 under \$15,000	47,532	10,643			154,923	214,957	645,071	1,844,122
\$15,000 under \$16,000	53,391	13,191			111,329	158,214	700,055	1,969,572
\$16,000 under \$17,000	45,538	12,733	*948	*461	114,483	146,278	623,321	1,687,949
\$17,000 under \$18,000	46,551	19,437		-	106,845	118,391	617,521	1,609,261
\$18,000 under \$19,000	72,081	28,799	-	_	127,867	160,322	671,195	1,561,843
\$19,000 under \$20,000	99,490	25,730	_		86,537	105,079	632,730	1,420,213
\$20,000 under \$25,000	781,294	330,932	63,768	19,875	464,383	468,123	2,826,136	4,729,982
\$25,000 and over	1,274,968	395,134	772,651	460,574	488,244	275,922	2,462,601	2,157,949
Footnotes at end of table.								

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

					Retums with no c	ualifying children				
Size of adjusted	Number of	Adjusted gross income	EIC sa and v		EIC self-er		EIC e inco	arned me <sup>1</sup>	Total e	
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	4,392,379	24,591,479	3,609,417	21,826,012	1,210,928	3,664,951	4,392,379	25,490,963	4,392,379	941,783
No adjusted gross income	100,792	-1,805,593	42,640	251,421	75,655	82,637	100,792	334,058	100,792	17,648
\$1 under \$1,000	223,976	116,415	134,076	152,215	101,513	89,395	223,976	241,610	223,976	16,255
\$1,000 under \$2,000	285,814	438,909	224,236	393,644	83,494	107,810	285,814	501,454	285,814	36,249
\$2,000 under \$3,000	315,819	793,416	250,163	681,443	95,260	166,484	315,819	847,927	315,819	62,545
\$3,000 under \$4,000	394,191	1,386,483	303,652	1,027,964	118,915	384,838	394,191	1,412,802	394,191	102,105
\$4,000 under \$5,000	378,995	1,716,045	297,713	1,334,257	125,889	380,760	378,995	1,715,017	378,995	120,191
\$5,000 under \$6,000	410,881	2,258,653	334,911	1,799,116	110,066	370,730	410,881	2,169,846	410,881	144,168
\$6,000 under \$7,000	429,382	2,802,390	372,212	2,275,974	100,630	419,354	429,382	2,695,328	429,382	139,858
\$7,000 under \$8,000	458,249	3,443,343	416,478	3,007,642	96,992	305,785	458,249	3,313,427	458,249	126,037
\$8,000 under \$9,000	445,667	3,790,584	381,016	3,018,231	118,625	541,219	445,667	3,559,450	445,667	92,504
\$9,000 under \$10,000	406,087	3,843,819	356,271	3,149,011	80,119	329,401	406,087	3,478,413	406,087	54,253
\$10,000 under \$11,000	412,210	4,331,966	381,168	3,615,152	72,316	330,445	412,210	3,945,597	412,210	26,366
\$11,000 under \$12,000	119,541	1,344,739	105,163	1,024,906	29,511	148,169	119,541	1,173,075	119,541	3,500
\$12,000 under \$13,000	10,776	130,309	*9,717	*95,036	*1,945	*7,924	10,776	102,960	10,776	105
\$13,000 under \$14,000				**					-	-
\$14,000 under \$15,000										-
\$15,000 under \$16,000							-		-	
\$16,000 under \$17,000								-	-	
\$17,000 under \$18,000				-				**	- :	-
\$18,000 under \$19,000					~-	-		~	-	-
\$19,000 under \$20,000								-	**	
\$20,000 under \$25,000				-			-	-		
\$25,000 and over		-		-	**			-	-	

			Retu	ns with no qualify	ring childrencont	inued		
Size of adjusted gross income		to offset pefore credits		ncome 3X	EIC used all othe	I to offset er taxes	EIC refu port	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	1,086,232	75,331	581,419	98,103	955,840	211,771	2,980,871	654,680
No adjusted gross income	_				56,044	11,791	49,072	5,857
\$1 under \$1,000				-	46,645	6,617	179,226	9,638
\$1,000 under \$2,000					71,153	11,248	223,107	25,001
\$2,000 under \$3,000					78,636	16,357	245,718	46,188
\$3,000 under \$4,000				- '	111,347	27,745	295,359	74,360
\$4,000 under \$5,000		-			105,768	32,944	282,472	87,247
\$5,000 under \$6,000	-				107,892	34,206	321,770	109,961
\$6,000 under \$7,000	-				89,931	25,308	356,714	114,550
\$7,000 under \$8,000	**	**			91,024	20,705	388,414	104,268
\$8,000 under \$9,000	**418,144	**23,019	*10,534	*532	105,058	17,181	341,763	53,368
\$9,000 under \$10,000	296,939	35,582	209,598	14,097	38,850	3,533	163,631	15,138
\$10,000 under \$11,000	307,106	16,172	297,243	64,203	34,243	3,142	86,599	7,052
\$11,000 under \$12,000	64,044	558	64,044	19,271	18,190	983	37,307	1,958
\$12,000 under \$13,000					*1,059	*10	*9,717	*95
\$13,000 under \$14,000								**
\$14,000 under \$15,000							[	
\$15,000 under \$16,000					-		1	
\$16,000 under \$17,000	~-			•-	**			
\$17,000 under \$18,000					-			
\$18,000 under \$19,000				-				
\$19,000 under \$20,000								
\$20,000 under \$25,000								
\$25,000 and over	-	-	-	-				9-0
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Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

					Returns with on	e qualifying child				
Size of adjusted gross income	Number of	Adjusted gross income		əlaries vages		mployment ome		earned ome <sup>1</sup>		earned e credit
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	8,269,067	126,402,037	7,610,139	113,238,731	1,513,511	9,217,115	8,269,067	122,455,846	8,269,067	13,745,615
No adjusted gross income	35,206	-860,502	23,249	251,802	22,426	44,952	35,206	296,755	35,206	51,329
\$1 under \$1,000	58,491	39,634	51,681	48,613	9,764	24,646	58,491	73,259	58,491	21,951
\$1,000 under \$2,000	116,567	178,975	108,108	169,506	14,278	29,021	116,567	198,528	116,567	66,050
\$2,000 under \$3,000	157,038	385,738	146,150	384,498	16,591	14,876	157,038	399,374	157,038	132,780
\$3,000 under \$4,000	223,651	787,888	201,462	694,051	34,753	117,970	223,651	812,021	223,651	273,955
\$4,000 under \$5,000	233,346	1,050,678	213,104	883,177	39,429	152,832	233,346	1,036,009	233,346	350,858
\$5,000 under \$6,000	295,109	1,634,790	249,396	1,270,675	69,503	321,724	295,109	1,592,399	295,109	537,233
\$6,000 under \$7,000	270,942	1,770,651	230,392	1,380,401	66,323	359,415	270,942	1,739,816	270,942	576,547
\$7,000 under \$8,000	472,878	3,558,820	323,901	1,996,710	236,918	1,486,833	472,878	3,483,543	472,878	1,142,141
\$8,000 under \$9,000	322,724	2,740,689	272,740	2,068,948	92,185	613,927	322,724	2,682,875	322,724	792,605
\$9,000 under \$10,000	249,674	2,371,472	224,234	1,921,463	56,990	367,132	249,674	2,288,595	249,674	614,005
\$10,000 under \$11,000	322,978	3,394,018	302,205	2,922,880	41,260	268,036	322,978	3,190,915	322,978	786,418
\$11,000 under \$12,000	327,743	3,757,322	303,856	3,245,342	55,649	358,399	327,743	3,603,741	327,743	810,297
\$12,000 under \$13,000	270,718	3,382,339	250,433	2,929,359	43,655	304,199	270,718	3,233,558	270,718	675,406
\$13,000 under \$14,000	321,913	4,353,624	301,922	3,750,657	52,093	334,106	321,913	4,084,763	321,913	786,834
\$14,000 under \$15,000	321,583	4,655,415	298,929	3,935,794	56,803	492,680	321,583	4,428,475	321,583	759,666
\$15,000 under \$16,000	363,627	5,633,652	340,701	4,873,801	51,114	440,971	363,627	5,314,772	363,627	813,304
\$16,000 under \$17,000	322,967	5,324,825	302,599	4,748,367	44,514	398,452	322,967	5,146,819	322,967	673,754
\$17,000 under \$18,000	302,003	5,280,795	278,660	4,649,812	52,145	430,759	302,003	5,080,571	302,003	584,163
\$18,000 under \$19,000	337,611	6,235,372	326,343	5,700,986	46,648	327,922	337,611	6,028,908	337,611	603,560
\$19,000 under \$20,000	305,551	5,965,929	289,826	5,314,960	49,613	407,329	305,551	5,722,289	305,551	493,414
\$20,000 under \$25,000	1,485,224	33,218,079	1,435,841	30,730,930	203,079	1,345,038	1,485,224	32,075,967	1,485,224	1,738,044
\$25,000 and over	1,151,523	31,541,834	1,134,408	29,365,997	157,780	575,896	1,151,523	29,941,893	1,151,523	461,299

			Retu	ıms with one qua	lifying child-conti	nued		
Size of adjusted gross income		d to offset pefore credits	Total i. ta	ncome ax		d to offset er taxes		undable tion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Total	1,915,877	653,928	693,824	416,743	1,441,792	1,266,834	7,312,883	11,824,853
No adjusted gross income			_	_	19,404	14,962	33,461	36,367
\$1 under \$1,000			_	_	*5,626	*2,961	58,144	18,991
\$1,000 under \$2,000	-	-	-		*11,340	*3,964	116,536	62,085
\$2,000 under \$3,000		-			16,675	5,462	157,032	127,319
\$3,000 under \$4,000				-	30,850	19,080	223,651	254,875
\$4,000 under \$5,000	-			-	40,475	24,592	232,051	326,266
\$5,000 under \$6,000			-	-	67,589	51,058	295,109	486,175
\$6,000 under \$7,000	-		-		67,331	53,694	270,942	522,853
\$7,000 under \$8,000	*4,004	*30		~-	238,828	226,563	472,878	915,548
\$8,000 under \$9,000					93,308	96,412	321,637	696,193
\$9,000 under \$10,000	*952	*149		-	60,889	61,007	248,963	552,850
\$10,000 under \$11,000	*4,934	*183		-	53,178	47,353	321,450	738,882
\$11,000 under \$12,000	*9,975	*2,667	-		53,010	59,946	325,759	747,683
\$12,000 under \$13,000	*6,925	*1,883		_	50,747	54,050	268,290	619,473
\$13,000 under \$14,000	44,558	4,869			50,836	58,830	318,058	723,135
\$14,000 under \$15,000	43,551	8,310	-		63,336	73,899	314,318	677,458
\$15,000 under \$16,000	53,391	13,191			50,130	70,236	350,348	729,878
\$16,000 under \$17,000	34,629	10,343	*948	*461	50,468	60,199	300,479	603,212
\$17,000 under \$18,000	39,629	16,758		-	57,088	55,036	280,008	512,369
\$18,000 under \$19,000	56,421	23,550		_	47,487	47,307	318,858	532,703
\$19,000 under \$20,000	93,521	24,208	-		40,512	42,624	287,152	426,582
\$20,000 under \$25,000	683,974	298,855	62,842	19,848	186,105	112,931	1,336,880	1,326,258
\$25,000 and over	839,415	248,933	630,035	396,435	86,579	24,669	460,880	187,697

Footnotes at end of table.

## Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

(All figures are estimates base	d on samples-m	oney amounts are	in thousands of t	Joliars)						
				Retur	ns with two or mo	ore qualifying child	fren			
Size of adjusted gross income	Number of	Adjusted gross income		alanes vages	EIC self-er	mployment ome	EIC e	earned me 1	Total e	earned credit
	retums	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Total	9,362,781	167,348,947	8,594,316	148,835,740	2,008,875	15,322,193	9,362,781	164,191,599	9,362,781	23,969,669
No adjusted gross income	39,667	-1,811,861	25,411	387,142	25,368	55,283	39,667	442,425	39,667	90,235
\$1 under \$1,000	50,623	31,763	46,232	71,734	*4,391	*26,26 <b>9</b>	50,623	98,003	50,623	29,519
\$1,000 under \$2,000	<b>9</b> 8,559	150,811	90,376	137,224	12,349	48,664	98,559	185,888	98,559	68,859
\$2,000 under \$3,000	124,461	314,575	116,976	286,834	12,224	50,400	124,461	337,234	124,461	132,945
\$3,000 under \$4,000	119,220	419,610	105,752	367,286	21,156	82,132	119,220	449,418	119,220	174,719
\$4,000 under \$5,000	175,421	787,625	159,087	665,097	36,857	144,610	175,421	809,707	175,421	320,198
\$5,000 under \$6,000	210,238	1,155,714	185,659	974,358	43,803	186,275	210,238	1,160,633	210,238	462,100
\$6,000 under \$7,000	194,389	1,264,341	178,163	1,049,888	36,465	227,119	194,389	1,277,007	194,389	486,552
\$7,000 under \$8,000	218,336	1,643,073	201,198	1,309,184	43,861	301,623	218,336	1,610,807	218,336	612,292
\$8,000 under \$9,000	270,485	2,300,211	240,170	1,817,046	63,781	434,491	270,485	2,251,536	270,485	866,738
\$9,000 under \$10,000	275,943	2,616,941	236,002	1,894,811	89,203	659,092	275,943	2,585,477	275,943	1,010,797
\$10,000 under \$11,000	497,303	5,223,066	350,963	3,166,635	234,369	1,960,990	497,303	5,127,625	497,303	2,015,914
\$11,000 under \$12,000	372,469	4,287,253	303,312	2,978,303	129,821	1,127,963	372,469	4,106,266	372,469	1,498,059
\$12,000 under \$13,000	356,634	4,458,877	318,822	3,611,610	77,522	666,165	356,634	4,277,774	356,634	1,446,879
\$13,000 under \$14,000	350,167	4,733,801	307,347	3,758,304	93,936	783,920	350,167	4,542,224	350,167	1,416,290
\$14,000 under \$15,000	333,024	4,838,282	295,156	3,926,928	94,443	719,399	333,024	4,646,327	333,024	1,310,056
\$15,000 under \$16,000	352,769	5,466,248	322,509	4,722,583	57,295	499,271	352,769	5,221,854	352,769	1,327,673
\$16,000 under \$17,000	327,970	5,416,489	310,419	4,718,307	60,188	478,838	327,970	5,197,145	327,970	1,173,206
\$17,000 under \$18,000	340,424	5,939,261	326,332	5,429,392	53,020	342,054	340,424	5,771,447	340,424	1,162,926
\$18,000 under \$19,000	361,990	6,702,712	335,301	5,787,035	67,992	693,893	361,990	6,480,928	361,990	1,147,404
\$19,000 under \$20,000	350,075	6,829,846	340,714	6,323,333	49,278	289,860	350,075	6,615,285	350,075	1,057,608
\$20,000 under \$25,000	1,585,690	35,539,721	1,509,734	32,109,814	273,240	2,359,520	1,585,690	34,469,334	1,585,690	3,790,993
\$25,000 and over	2,356,925	69,040,590	2,288,683	63,342,894	428,312	3,184,364	2,356,925	66,527,257	2,356,925	2,367,707

Size of adjusted	510							
gross income	income tax b	to offset efore credits	Total ir ta		EIC used all othe	to offset r taxes	EIC refu port	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	604,142	197,121	143,544	64,172	2,003,529	2,239,749	8,868,706	21,532,798
No adjusted gross income	••	••		_	22,987	19,941	37,772	70,294
\$1 under \$1,000		-		-	°4,401	*4,676	49,294	24,844
\$1,000 under \$2,000	_				16,331	7,497	98,558	61,363
\$2,000 under \$3,000	-	-		_	14,129	7,830	124,461	125,114
\$3,000 under \$4,000		-		_	21,223	15,329	119,220	159,390
\$4,000 under \$5,000					36,703	21,997	175,379	298,201
\$5,000 under \$6,000					41,982	31,219	210,238	430,881
\$6,000 under \$7,000	-	_		-	34,584	32,556	191,497	453,996
\$7,000 under \$8,000	**	**			48,850	46,241	217,957	566,051
\$8,000 under \$9,000	**3,982	**230	-	-	62,578	67,837	268,046	798,672
\$9,000 under \$10,000	<b>°</b> 6,919	*1,041	-	-	91,081	101,382	275,589	908,375
\$10,000 under \$11,000	*6,000	*579			232,217	311,216	496,189	1,704,120
\$11,000 under \$12,000	*5,993	*1,701		-	130,524	177,908	371,775	1,318,449
\$12,000 under \$13,000	*1,990	*470	-	-	78,489	105,174	356,287	1,341,235
\$13,000 under \$14,000	*2,942	*650	~		94,545	128,560	346,737	1,287,081
\$14,000 under \$15,000	*3,981	*2,333	••	••	91,587	141,058	330,753	1,166,665
\$15,000 under \$16,000		-			61,199	87,979	349,706	1,239,695
\$16,000 under \$17,000	*10,909	*2,390		-	64,014	86,080	322,841	1,084,736
\$17,000 under \$18,000	*6,922	*2,678			49,757	63,356	337,514	1,096,892
\$18,000 under \$19,000	15,660	5,249	-	-	80,380	113,015	352,337	1,029,140
\$19,000 under \$20,000	*5,969	*1,522			46,025	62,455	345,578	993,631
\$20,000 under \$25,000	97,320	32,077	926	27	278,278	355,192	1,489,257	3,403,724
\$25,000 and over	435,553	146,201	142,616	64,140	401,665	251,254	2,001,721	1,970,252

Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

<sup>\*\*</sup> Data combined to avoid disclosure of information for specific taxpayers.

<sup>1</sup> For prior year returns, EIC earned income includes Nontaxable earned income.

Table 3.1--Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income
[All figures are estimates based on samples-money amounts are in thousands of dollars, except where otherwise indicated]

ninimum tax	Amount	(12)	1.971.629	ı	*21	1	*9 945	*1,053	10,735	129,496	687,584	972,079 69,829	13,130	5,907	3,749	843		4311	1	•22	1 5	422	3 1	1	1-1	1	1 1	1	1	1 1	1 1		0,000	6,425,312	1 1	1 7	-2.376	(z).	193	16,108	42,366	3,512,713	943,858	125,837	243,294	93,566 121,296	
Altemative minimum tax	Number of returns	(11)	861.595	1	*961	1	.1 992	*5,016	7,719	78,646	409,198	282,115	556	96	23			*3.106	1	1,077	1 9	-952	1	1	1 1	1	1 1	1	1	1 1	1 1		4	7,417,862	1 1	1 5	-347	*40	င်္ပ ဝီ	14,540	24,771	845,804	87,079	4,425	5,922	951,1	
from mputation	Amount	(10)	24.496	1	- 2 728	1	1 1	•10,929	*7,364	*2,143	*1,147	-42	1	: 1	ı	î		t	1	1	ı	1 1	1	1	1 1	1	1 1	1	ı	1 1	1 1		, , ,	141,/14	1 1	ı	1 1	1	-125 997	1	.35	*14,492	*211	-ee2	**319	: 4	
Taxes from special computation	Number of returns	(6)	13.919	1	-1 992	1	1 :	*1,948	*4,804	105	-2,837	05L	1	t 1	ı	:		ı	1	ı	;	1 1	1	1	: :	ı	t I	ı	1	1 1	1 1			2,463	1 1	ı	1 1	t	-2 023	1	က္	*388	œ	11,	26	: 1	
Tax differences due to	alternative	(8)	1	1	1 1	ı	1 1	1	1	1 1	1	1 1	1	1 1	1	1		30,477	4.273	14,521	*4,762	-5,500	*4,885	1 2 2	-2,658 -8,891	1	*-13,931	*-278	1	*-3,832	*-1,824		000	9//926'96-	-2.113	-21,426	-58,224	-88,588	-233,637	-1,060,588	-1,109,881	-6,356,964	-5,055,117	-2,076,341	-5,039,035	-3,105,187	
× ated	Amount	(2)	381,631,905	23,963	773,686	6,136,555	9,897,334	30,997,763	33,416,902	63,742,626	86,663,837	9.401.367	2,997,805	1,655,714 3,580,726	1,438,779	602,110,1		191.617	13.949	28,950	*10,664	13,207	*8,051	1 9	*53,974	1	*28.178	*348	1	-5,267	*5,111			06/101//25	50,693	189,838	690,889	1,111,016	3,680,071	22,071,678	26,131,200	84,270,561	49,865,007	13,437,905	32,624,470	29,975,886	
Tax generated	Number of returns	(9)	82.149.339	498,096	4,485,904 6,566,178	8,136,494	8,249,208	12,128,507	8,714,704	6,749,566	4,844,605	51,396	8,588	3,209	681	***		100,337	57 824	22,370	.4.762	-2.982	*983	1 1	-3,707	1	1,996	ວ ຕູ	1	1 =	င္ပံု ၊		1000	18,130,947	211,955	507,209	653,998	709,789	1,533,086	3,581,292	2,730,047	1,405,648	293,070	28,964	41,098	5,041	
efore credits emputation	Amount	(5)	381,712,020	23,906	772,467	6,136,778	9,897,516	30,991,127	33,417,662	63,748,432	86,684,577	9,408,199	3,008,567	1,656,493 3,581,615	1,442,482	1,010,149		161,140	9.676	14,429	*5,901	9,609	*3,167	1 000	15,083	1	*42,109	.626	ı	660'6.	*6,935		200	420,037,369	58,272	211,263	770.651	1,199,604	3,913,709	23,132,266	27,241,080	90,627,525	54,920,124	15,165,888	37,663,505	37,940,955	
Income tax before credits regular tax computation	Number of returns	(4)	82,147,347	498,096	6.566.178	8,136,494	8,249,208	12,126,516	8,714,704	6,749,566	4.844,605	51,396	8,588	3,209	681	14.7		100,337	57.824	22,370	-4,762	-4,762 -2.982	*983	1 1000	.3,707	1	1,996	. ţ	1	: <del>.</del> :	ဂ္ ၊		1000	18,130,947	211,955	507,209	663,998	709,789	1,533,086	3,581,292	2,730,047	1,405,648	293,070	28,964	41,098	9,470 5,041	
Modified	taxable income	(3)	2,372,969,414	238,949	7,720,937	55,314,769	84,030,013	242,737,526	241,332,646	405,726,450	458,308,247	30.308,580	9,129,897	10.491,288	4,154,794	4,636,376		917,831	77.660	134,214	*48,542	.62.498	*23,391	1 00	*226,258	1	187,099	1,954	1	.26,601	*19,974		1000	C85,550,500,1	413,167	1,660,254	5,472,081	8,667,728	28,004,054	140,677,565	157,303,994	303,987,243	147,858,015	35,830,794	82,947,536	66,071,864	
Adjusted	gross income	(2)	3,722,192,752	1,622,890	35,419,579	143,116,574	185,395,301 205,621,761	421,009,252	389,601,078	579,078,708	618,829,991	34,309,093	10,343,132	5,504,136	4,557,330	0,144,220		1,081,611	142,805	162,744	.54,331	*66.871	-24,740	1 00,000	238,600	ı	7220,301	-1,963	1	-28,597	19,988		27.000 200	561,626,722,2	1,660,920	6,376,096	14,879,630	19,526,151	53,618,641	222,800,054	236,420,576	411,417,189	198,710,572	49,825,813	121,045,672	119,698,279	
Number of	returns	(1)	82,149,339	498,096	4,485,904 6.566.178	8,136,494	8,249,208	12,128,507	8,714,704 13,668,482	6,749,566	4,844,605	51,396	8,588	3,209	681	***		100,337	57.824	22,370	*4,762	*2.982			3,707		1,996	, e.	ı	•	က္ 1		40 400 047	18,130,947	211,955	507,209	663,998	709,789	1,533,086	3,581,292	3 048 233	1,405,648	293,070	28,964	41,098	5,041	
Type of tax computation by	size of adjusted gross income		Returns with regular tax comoutation only Total	Under \$5,000	\$5,000 under \$10,000	\$15,000 under \$20,000.	\$20,000 under \$25,000. \$25,000 under \$30,000	\$30,000 under \$40,000.	\$40,000 under \$50,000	\$75,000 under \$100,000.	\$100,000 under \$200,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	2000,000	Returns with Form 8615	Total	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$13,000 under \$20,000 \$20,000 under \$25,000	\$25,000 under \$30,000.	\$30,000 under \$40,000	\$50,000 under \$75,000.	\$75,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000	\$500,000 under \$1,000,000.	\$1,000,000 under \$1,500,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000 \$10,000,000 or more	Returns with Schedule D		Old	\$5,000 under \$10,000	\$10,000 under \$15,000	\$12,000 under \$20,000 \$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$40,000 \$40,000 under \$50,000	\$50,000 under \$75,000.	\$75,000 under \$100,000.	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,500,000 under \$2,000,000.	\$2,000,000 under \$5,000,000	\$3,000,000 under \$ 10,000,000.	Footnotes at end of table.

Table 3.1--Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted **Gross Income--Continued** 

[All figures are estimates based on samples-money amounts are in thousands of dollars, except where otherwise indicated]

Proceed and the component of the compo	Number   N		fincome tax	Income tax before credits	Total tax credits	credits	Income tax after credits	after credits			Total income tax		
Column   C	Fig. 19   Fig.	Type of tax computation by	Number		Number		Number		Number		As a per	centage of	Average
Comparison of the Comparison	February   Col.   Col	size of adjusted gross income	of returns	Amount	of returns	Amount	of returns	Amount	of returns	Amount	Modified taxable income	Adjusted gross income	income tax (dollars)
Column	Column   C	:	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)
Column   C	Column   C	Returns with regular tax computation only										,	
Control   Cont	Control   Cont	nder \$5 000	82,149,339	383,626,961	33,434,961	31,664,633	496.096	351,962,328	70,321,240	351,963,397	8.0	9.5	4,284
Control   Cont	Control   Cont	5,000 under \$10,000	4,485,904	773,706	924,862	82,841	3,801,838	690,865	3,801,838	696,069	8.9	2.0	154
1,000,000,000,000,000,000,000,000,000,0	Control   Cont	10,000 under \$15,000	6,566,178	2,926,960	1,785,412	370,466	5,484,233	2.556,493	5,484,233	2,556,493	8.9	3.1	389
1,75,500   1,75,500	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	0,000 under \$25,000	8,249,208	9,897,390	3.891.308	2.294.052	5.407.759	7.603.338	5,407,759	7.603.338	0.6	3.5	609
1,000,000,000,000,000,000,000,000,000,0	1,000,000,000,000,000,000,000,000,000,0	5,000 under \$30,000	7,484,672	12,755,325	3,375,019	2,764,137	5,437,449	9,991,188	5,437,449	9,991,188	9.6	4.9	1,335
Content Strong	Control   Cont	0,000 under \$40,000	12,128,507	31,009,745	4,981,185	4,726,251	10.388,966	26,283,494	10,388,966	26,283,494	10.8	62	2,167
Control	Control   Cont	0,000 under \$30,000	13 668 482	33,433,997	3,965,901	8 002 280	8,101,463	28,986,323	8,101,463	28,987,326	12.0	4.7	3,326
Control   Cont	Control Cont	5,000 under \$100,000.	6.749.566	63.874,266	3,328,943	4.466.186	6.731.587	59.408.080	6.731.587	59 408 080	14.6	10.3	9,366
Control   Cont	Control   Cont	30,000 under \$200,000	4,844,605	87,352,568	1,709,683	2,079,889	4,843,745	85,272,679	4,843,745	85,272,679	18.6	13.8	17,602
Contract Stools	Control   Cont	00,000 under \$500,000	554,869	33,306,114	91,642	561,018	554,726	32,745,096	554,726	32,745,102	25.8	21.4	59,014
Automate	Colon context   Stock Colon	00,000 under \$1,000,000	51,396	9,471,174	10,679	238,416	51,377	9,232,758	51,378	9.232,780	30.5	26.9	179,640
Contract State	Section   Sect	000,000 under \$1,500,000	8,588	3,010,898	2,062	97,207	8,584	2,913,690	8,585	2.913.728	319	28.2	339,279
Particle	Require with Facing (1987)   1987   1988	500,000 under \$2,000,000	3,209	1,661,621	696	53,422	3,207	1,608,199	3,207	1,608,199	32.5	29.2	501,153
Particle	Part computation   Control   Contr	000,000 under \$2,000,000	0,900	3,300,013	1,209	140,433	3,930	3,448,180	3,936	3,448,180	32.9	30.1	8/6,062
February before the Form february and the form february and the form february and the form february and the february and th	Particle Form form Form 615   Particle Form	000 000 or more	244	1,442,320	103	72,800	244	1,336,361	244	1,320,301	32.1	20.02	1,992,013
University   Uni	Second Continue   100,337   112,728   15,077   1,286   99,322   191,422   99,322   191,422   99,332   191,432   19	Returns with Form 8615			2	2001		2001		007'010'1	2.00	0.00	0,000,000
10,000,000   1,0	19,000   1												
more \$10,000         97,824         13,249         1	1972   1972   1973   1975		100,337	192,729	15,077	1,296	99,382	191,432	99,382	191,432	20.9	17.7	1,908
2.2.370         2.8.972         -4.431         -154         2.2.370         2.8.917         -4.417         -154         -2.2370         2.8.917         -17.5	1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,		57,824	13,949	.8,555	.620	56,868	13,328	26,868	13,328	17.2	9.3	230
11,000	10.064   1		22,370	28,972	-4,431	154	22,370	28,817	22,370	28,817	21.5	17.7	1,288
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	,000 under \$15,000	.4,762	10,664	'	1	*4,762	.10,664	.4,762	*10,664	.22.0	•196	*2,239
18,250,000   19,257   19,27   19,28	1875   1975	,000 under \$20,000	.4,762	15,532	ı	1	*4,762	*15,532	.4,762	*15,532	21.1	*19.5	*3.262
1982   1982   1983	1963   2000   2953   2005	,000 under \$25,000	.2,982	*13,875	1,077	.480	.2,982	13,394	.2,982	*13,394	*21.4	20.0	*4,492
1.25   1.25	12, 12, 12, 12, 12, 12, 12, 12, 12, 12,	,000 under \$30,000	.983	*8,051	1	:	-983	*8,051	-983	*8,051	*34.4	*32.5	*8,190
1,100   1,10	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		1 200	1 000	1	1	1 1	1 0	1 1	1 0	€	8	1 ;
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1.50	000 under \$75.000	176	0.0.0	t	:	176	0,000	176	010.0	7.50	21.3	L/6'2.
Ounder \$200,000.         1,996         28,178         998         5         1,996         78,178         1,996         78,178         1,996         78,178         1,996         78,178         1,188	1,196	000 under \$10,000	101'0	476,00	t	1	3,707	23,974	3,707	476,55	23.9	9.77	14,560
130,000,000,000,000,000,000,000,000,000,	Control   Cont	0 000 moder \$200 000	900 1.	-28 178	800.	ı ı	900	-70 173	300 1.	*20 472	3	3.5	***
1,000   1,00	00 under \$1,000,000  11 1 15,267  12 15,617  13 15,617  14 15,626,000  15 15,617  16 15,617  17 15,66,622  17 15,60,630  17 15,617  18 15,617  18 15,617  19 15,617  10 15,617  10 15,617  10 15,617  10 15,617  10 15,617  10 15,617  10 15,617  10 15,617	0.000 under \$500.000	9.	.493	9.	98.	055.	.457	9.	7457	30.2	2716	*76.167
1,1,1,1,1,1,2,1,2,1,2,2,2,2,2,2,2,2,2,2	1,100,000   1,10	0,000 under \$1,000,000.	ę.	*348	1	: '	ů	-348	ę.	.348	•17.8	.17.7	116.000
Out Out offer \$5,000 0.000	Own ounder \$5,000 0000         11         5,267         11         5,267         11         5,267         11         2,567         11         2,567         11         2,567         11         1,511         2,56         11         2,567         11         2,56         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12         2,511         12 </td <td>000,000 under \$1,500,000</td> <td>1</td> <td>1</td> <td>;</td> <td>1</td> <td>1</td> <td>1</td> <td>1</td> <td>1</td> <td>8</td> <td>8</td> <td>1</td>	000,000 under \$1,500,000	1	1	;	1	1	1	1	1	8	8	1
1.500 under \$5,000,000.   1.1   1.5,257   1.1   1.5,267   1.1   1.5,267   1.1   1.5,267   1.1   1.5,267   1.1   1.5,267   1.1   1.5,267   1.1   1.2,206   1.2,206   1.2,20	13.267   1.156   1.5267   1.156	500,000 under \$2,000,000	1	ı	1	1	1	1	1	1	8	8	!
Returns with Schedule D	Particle	000,000 under \$5,000,000	-	.5,267	10	(z)	F	-5,267	F	.5,267	*19.8	*18.4	*478,818
Reums with Schedule Diagram         18,130,947         7,270,614         17,296,632         384,226,397         17,596,632         384,226,397         17,596,632         384,226,397         17,596,632         384,226,397         17,596,632         384,228,397         17,596,632         384,228,37         17,20,614	Runder School         18,130,947         394,277,184         7,270,614         10,060,787         17,596,632         384,226,397         17,596,632         284,226,397         17,596,632         284,226,397         17,596,632         284,226,397         17,596,632         384,226,397         17,596,632         384,226,397         17,596,632         384,226,397         17,596,632         384,226,397         17,596,632         384,226,397         17,296,632         396,839         17,27         18,388	000,000 under \$10,000,000		.5,111	:	:	٤.	-5,111	er.	*5,111	.25.6	•25.6	.1,703,667
Transmitted by computation         18,130,947         394,277,184         7,270,614         10,050,787         17,586,632         384,226,337         17,586,633         17,727         18,334         17,134         2.2         2.2         17,11,101         2.2,136         2.2,136         4.136,344         3.11,11,101         3.2,136         3.2,136         3.2,136         3.2,137,201         3.2,137,201         3.2,131,202         3.2,131,202         3.2,131,202         3.2,131,202         3.2,131,202         3.2,131,202         3.2,131,202         3.2,131,202         3.2,131,202         3	tax computation         16,130,947         394,277,184         7,270,614         10,050,787         17,596,632         384,226,397         17,596,632         384,226,397         17,596,632         384,228,237         17,296         17,20         17,2	Potuce with Schodule D	1	1	1	1	:	1	1	1	8	8	1
18,130,947         19,196,047         19,196,040         7,270,614         10,050,787         17,596,632         384,226,397         17,596,632         384,226,397         17,596,632         384,226,397         17,596,632         384,226,397         17,596,632         384,226,397         17,20         17,20         118,84         132,206         17,20         118,84         132,206         148,838         148,838         148,838         148,838         148,838         148,838         148,838         148,838         148,838         148,838         148,838         148,838         148,838         148,838         148,838         148,838         148,838         148,838         14	18.13.09.9.         17.270.614         7.270.614         10.050,787         17.596.632         384,226,397         17.596.632         384,226,397         17.596.632         17.596.632         17.596.632         17.596.632         17.20.64         17.20.66         17.20.64         17.20.64         17.20.64         17.20.64         17.20.64         17.20.64         17.20.64         17.20.66         17.20.64         17.20.66         17.20.66         17.20.66         17.20.66         17.20.66	tax computation											
5.000         1.35.00	5000         13,233         12,166         15,000         13,22,00         13,22,00         13,22,00         13,22,00         13,22,00         11,22,00         13,22,00         13,22,00         13,22,00         11,23,20         11,23		18 130 047	304 277 184	7 270 614	40.050.797	17 505 533	706 306 406	47 505 533	700 900 790	2 36	11.0	14 400
2.772         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         19.334         11.3         42.2	2.772         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         198.369         47.921         11.3         2.9         2.6         4.5         3.5         4.5         3.5         4.5         3.5         4.5         3.5         4.5         3.5         4.5         3.5         4.5         3.5         4.5         3.5         4.5         3.5         4.5         3.5         4.5         3.5         3.5         4.5         3.5	5,000	133 283	12 196	19,012,	352	132 206	11 844	132 206	11 844	13.4	3.71	80
25.673         455,331         164,165         455,351         164,165         95,351         164,165         95,351         164,165         95,351         164,165         95,352         10.9         2.6         3.6 </td <td>25.673         455,337         164,165         455,351         164,165         455,351         164,165         9.9         2.6           42,174         604,839         404,691         604,839         404,691         604,839         404,691         10.9         3.5           127,034         625,229         983,952         11.3         50         11.3         5.0           267,361         1430,46         5.592,239         983,952         11.3         5.0         11.3         5.0           475,512         1,530,427         5.596,536         1,530,427         5.596,536         13.6         7.8         6.4           1,357,201         2,731,969         2,730,586         3,541,770         2,711,109         2,771,109         2,771,109         2,771,109         2,771,109         2,730,586         3,944,114         77,306,596         10.4         9,330,376         14,33         10.4         10.4         11,13         9         2,51         10.4         11,13         9         2,51         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4<td>000 under \$10.000</td><td>211.955</td><td>50 693</td><td>39.664</td><td>2772</td><td>198 369</td><td>47 921</td><td>108 369</td><td>47 921</td><td>1.5</td><td>000</td><td>226</td></td>	25.673         455,337         164,165         455,351         164,165         455,351         164,165         9.9         2.6           42,174         604,839         404,691         604,839         404,691         604,839         404,691         10.9         3.5           127,034         625,229         983,952         11.3         50         11.3         5.0           267,361         1430,46         5.592,239         983,952         11.3         5.0         11.3         5.0           475,512         1,530,427         5.596,536         1,530,427         5.596,536         13.6         7.8         6.4           1,357,201         2,731,969         2,730,586         3,541,770         2,711,109         2,771,109         2,771,109         2,771,109         2,771,109         2,730,586         3,944,114         77,306,596         10.4         9,330,376         14,33         10.4         10.4         11,13         9         2,51         10.4         11,13         9         2,51         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4         10.4 <td>000 under \$10.000</td> <td>211.955</td> <td>50 693</td> <td>39.664</td> <td>2772</td> <td>198 369</td> <td>47 921</td> <td>108 369</td> <td>47 921</td> <td>1.5</td> <td>000</td> <td>226</td>	000 under \$10.000	211.955	50 693	39.664	2772	198 369	47 921	108 369	47 921	1.5	000	226
42,174         604,839         404,691         604,639         404,691         604,639         404,691         604,639         404,691         604,639         404,691         604,639         404,691         10.9         3.5           127,064         625,229         983,922         257,229         983,932         11.3         5.0           267,361         1,419,046         3,412,720         1419,046         3,412,720         11.4         5.0           1,357,201         3,531,969         20,730,586         3,511,669         3,511,669         13.6         7.8           1,537,201         2,731,669         2,711,109         2,711	42,174         604,839         404,691         604,639         404,691         604,639         404,691         10.9         3.5           127,064         625,229         591,981         619,334         11.3         42         42           267,361         1,419,046         3,412,720         1,419,046         3,412,720         1,200,427         5.0         11.4         5.0           1,530,220         2,771,109         24,670,340         2,771,109         24,670,340         1,500,427         5.599,536         147         9.3           1,503,260         2,771,109         24,670,340         2,771,109         24,670,340         1,500,586         147         9.3           1,117,590         2,771,109         24,670,340         2,771,109         24,670,340         16,43         16,43           1,117,590         2,771,109         24,670,340         2,771,109         24,670,340         14,3         17,3           1,117,590         2,92,992         49,930,376         292,992         49,930,376         298,59         20,55         14,3         17,3           2,77,74         2,859,59         13,292,690         24,030,376         298,59         37,142,69         37,142,69         37,142,69         37,142,69         3	),000 under \$15,000.	507.209	189,838	128.570	25.673	455 351	164.165	455 351	164 165	0.0	2.6	324
73,930         591,981         619,334         591,981         619,334         619,334         42           127,064         652,229         983,922         143,42,229         983,922         11,4         5.0           267,361         1,419,046         3,412,720         1,491,042         1,530,427         5,599,536         1,530,427         5,599,536         1,530,427         5,599,536         1,530,427         1,530,427         1,530,427         1,530,427         1,530,427         1,530,427         1,530,427         1,530,427         1,530,427         1,530,427         1,530,427         1,530,427         1,530,427         1,530,427         1,430,428         1,447<	73,930         591,981         619,334         591,981         619,334         11.3         4.2           77,034         625,229         983,922         651,981         619,334         11.4         5.0           267,064         1419,046         3,412,720         1,419,046         5,599,536         1,530,227         11.4         5.0           1,357,201         1,530,427         5,599,536         1,530,482         7,730,685         3,531,699         20,730,685         1,530,482         7,8           1,503,260         2,711,109         24,670,340         2,711,109         24,670,340         1,405,387         86,801,76         20,5         14,3           1,117,590         1,405,287         86,801,76         2,211,4         7,306,997         2,111,4         7,306,997         2,11         14,3           878,700         290,592         49,903,376         222,992         49,903,376         222,992         20,503,376         221,1         14,3           1,117,590         1,200,280         2,200,248         69,155         22,003,186         36,1         26,3         31,3         26,3           1,772,808         41,089         32,142,469         32,142,569         33,14         40,2         26,3         31,4	5,000 under \$20,000	659,170	446,865	170,327	42.174	604,839	404,691	604,839	404,691	10.9	3,5	614
127,064         625,229         983,952         625,229         983,952         11.4         5.0           127,064         4.75,304         1.419,046         3.412,720         1.429,246         3.412,720         1.22         6.4           1.357,201         3.531,969         2.0,730,865         1.530,427         3.531,969         2.0,730,885         1.35         1.78         7.8           1.487,535         2.711,109         2.45,03,40         2.711,109         2.45,03,40         1.47         1.47         10.4           1.117,590         1.405,287         86,679,545         1.405,287         86,680,176         2.8         2.11         6           2.71,774         28,959         13,292,630         28,959         13,292,630         2.8         3.51         6         3.51         6           2.71,774         28,959         13,292,630         28,959         13,292,630         3.71         6         4.4 <t< td=""><td>127,064         625,229         983,952         625,229         983,952         11.4         5.0           127,064         475,121         1,419,046         3,412,720         1,419,046         3,412,720         12.2         6.4           1,357,201         3,531,999         20,730,586         1,530,427         1,22         6.4         7,78           1,415,046         3,51,969         20,730,886         3,531,969         20,730,886         1,35         1,47         9,3           1,416,036         2,711,109         24,670,340         2,711,109         24,670,340         15,7         10,4           1,117,590         1,405,287         1,405,287         1,405,287         1,405,287         10,4           1,117,590         292,992         49,300,376         20,595         20,095         20,095           1,117,590         24,344,14         77,306,967         1,405,287         1,405,287         1,41,3         1,43           1,117,590         292,992         49,300,376         20,593         20,003,186         36,13         26,3         31           2,71,774         28,993         13,292,690         23,142,694         32,142,694         32,142,694         36,693         36,142,694         36,693         3</td><td>),000 under \$25,000</td><td>663,998</td><td>693.264</td><td>224,605</td><td>73.930</td><td>591.981</td><td>619.334</td><td>591.981</td><td>619.334</td><td>11.3</td><td>4.2</td><td>933</td></t<>	127,064         625,229         983,952         625,229         983,952         11.4         5.0           127,064         475,121         1,419,046         3,412,720         1,419,046         3,412,720         12.2         6.4           1,357,201         3,531,999         20,730,586         1,530,427         1,22         6.4         7,78           1,415,046         3,51,969         20,730,886         3,531,969         20,730,886         1,35         1,47         9,3           1,416,036         2,711,109         24,670,340         2,711,109         24,670,340         15,7         10,4           1,117,590         1,405,287         1,405,287         1,405,287         1,405,287         10,4           1,117,590         292,992         49,300,376         20,595         20,095         20,095           1,117,590         24,344,14         77,306,967         1,405,287         1,405,287         1,41,3         1,43           1,117,590         292,992         49,300,376         20,593         20,003,186         36,13         26,3         31           2,71,774         28,993         13,292,690         23,142,694         32,142,694         32,142,694         36,693         36,142,694         36,693         3	),000 under \$25,000	663,998	693.264	224,605	73.930	591.981	619.334	591.981	619.334	11.3	4.2	933
27,361         1,419,046         3,412,720         1,419,046         3,412,720         1,530,427         6,591,366         1,530,427         6,591,369         1,530,427         6,591,369         1,530,427         6,591,369         1,530,427         6,591,369         1,530,427         6,591,369         1,530,427         1,11,530         1,11,530         1,430,437         1,4	267,361         1,419,046         3,412,720         1,419,046         3,412,720         1,21,720         12.2         6.4           1,357,201         1,530,427         5,599,536         1,530,427         5,599,536         13.6         7,8           1,357,201         2,771,109         24,570,340         2,771,109         24,670,340         14,7         9,3           1,117,590         2,771,109         2,771,109         2,771,109         2,771,109         20,59,59         14,3         14,3           1,117,590         292,992         49,930,376         292,992         49,930,376         292,992         29,930,376         25,1         26,3         3,4         14,3         17,3         14,3         17,3         14,3         17,3         14,3         17,3         14,3         17,3         14,3 <td>5,000 under \$30,000</td> <td>709,789</td> <td>1,111,016</td> <td>243,987</td> <td>127,064</td> <td>625,229</td> <td>983,952</td> <td>625.229</td> <td>983,952</td> <td>11.4</td> <td>5.0</td> <td>1.386</td>	5,000 under \$30,000	709,789	1,111,016	243,987	127,064	625,229	983,952	625.229	983,952	11.4	5.0	1.386
4.75.512         1,530,427         5.599,536         1,530,427         5.599,336         13.6         7.8           1,357,201         3,531,969         2,770,585         3,531,669         2,730,585         14.7         9.3           1,487,535         3,944,114         77,306,967         3,944,114         77,306,967         3,944,114         77,306,969         20.5         14,3           1,117,501         1,406,287         86,679,545         1,406,287         86,680,176         28,5         21,1           2,21,774         292,992         49,330,376         292,992         49,330,376         28,5         21,1           2,17,74         28,959         13,292,690         37,1         26,7           3,74,48         42,4345         13,292,630         28,959         13,292,690         37,1         26,7           3,74,58         44,089         37,142,69         41,089         37,142,69         37,142,69         36,1         26,7           4,45         5,041         29,203,67         5,041         29,203,810         44,2         26,4	475.12         1,530.427         5.599.536         1530.427         5.599.536         13.6         7.8           1,357.201         3,531.969         20,730.865         3,531.969         20,730.865         147         9.3           1,503.220         2,711.109         24,670.340         27,711.109         24,670.340         15.7         10.4           1,487.535         3,944.114         77.306.967         3,944.114         77.306.967         3,944.114         77.306.969         20.5         14.3           878.700         292.922         49,930.376         1,405.287         86.680.176         28.5         21.1           878.700         292.922         49,930.376         69.155         22.003.186         36.1         26.3           27.774         28,959         13,292.630         41.089         32.142.650         41.089         37.1         26.7           725.80         41,089         17.023.239         9,469         17.023.249         40.2         26.3           893.506         5,041         29,203.676         5,041         29,203.810         44.2         24.4	1,000 under \$40,000	1,533,086	3,680,081	502,420	267,361	1,419,046	3,412,720	1,419,046	3,412,720	12.2	6.4	2,226
1.357.201         3.531.989         20,730,585         3.531.969         20,730,585         3.531.969         20,730,585         3.531.969         20,730,585         3.531.969         147         9.3           1.487.535         3.944,114         77,306,967         2,711,109         2,711,109         2,711,109         2,711,109         20,591         140,730,599         140,730,599         140,730,599         140,730,599         140,730,599         140,730,599         140,730,599         140,730,599         140,730,599         140,730,599         140,730,599         140,730,599         140,730,599         140,730,599         140,730,770,770,770,770,770,770,770,770,77	1,357,201         3,531,969         20,730,585         3,531,969         20,730,585         3,531,969         20,730,585         3,531,969         20,730,585         3,531,969         147         9,3           1,487,535         3,944,114         77,305,689         20,730,5869         20,5         140,4           1,117,590         1,405,287         86,679,445         1,405,287         86,680,176         28,5         14,3           2,22,392         49,330,376         222,392         49,330,376         22,033,4         38,8         25,1           2,27,774         28,959         13,222,630         28,959         13,292,630         36,1         26,3           2,27,65,80         41,089         32,142,450         41,089         32,142,694         30,1         26,7           3,75,48         893,506         5,041         29,203,676         5,041         29,203,810         44,2         24,2	,000 under \$50,000	1,600,422	6,075,048	652,836	475,512	1,530,427	5,599,536	1,530,427	5,599,536	13.6	7.8	3,499
1,503,260         2,711,109         24,670,340         2,711,109         24,670,340         1,57         10.4           1,487,355         3,944,114         77,306,967         3,944,114         77,306,967         1,405,287         86,680,176         20.5         144.3           1,17,590         1,405,287         86,680,176         22,592         24,930,376         28,5         21,13           4,24,345         25,202,245         1,205,287         22,003,486         35,1         26,3           2,77,774         28,999         13,226,630         28,959         13,292,630         37,1         26,3           3,74,450         41,089         32,142,694         36,8         36,8         26,6         37,1         26,3           893,506         5,041         29,203,676         5,041         29,203,676         5,041         29,203,676         26,3	1,503,260         2,711,109         24,670,340         2,711,109         24,670,340         15,7         10.4           1,487,355         3,944,114         77,306,967         3,944,114         77,306,967         1,436,287         86,680,176         20.5         14,3           1,117,590         292,992         49,330,376         222,992         49,330,376         28,55         21,1           2,27,774         28,959         13,222,630         81,55         22,003,486         36,1         26,3           1,755,80         41,089         32,142,450         41,089         32,142,450         41,089         32,142,694         38,8         26,8           1,7023,249         5,041         29,203,676         5,041         29,203,810         44,2         26,3	1,000 under \$75,000	3,581,292	22.087,786	1,476,996	1,357,201	3,531,969	20,730,585	3,531,969	20,730,585	14.7	9.3	5,789
1487,535         3,944,114         77,306,967         3,944,114         77,306,969         20,5         14.3           1,117,590         1,405,287         86,679,45         1,405,287         86,679,476         28,5         21,1           2,20,992         292,992         49,930,376         33,8         25,1           424,345         69,155         22,002,426         69,155         22,003,186         36,1         26,3           3         725,80         44,089         32,142,69         13,292,690         37,1         26,7           4         7,354,88         9,469         17,023,239         9,469         17,023,249         40,2         26,6           5,041         29,203,676         5,041         29,203,810         44,2         24,2         24,4	1,14,87,535         3,94,114         77,306,967         3,944,114         77,306,969         1,405,287         86,679,545         1,405,287         86,680,176         20.5         14.3           28,700         292,992         49,930,376         1,405,287         86,679,545         1,405,287         38,88         25.1           28,700         292,992         49,930,376         28,592         33,8         25.1           27,774         28,959         13,292,630         41,089         37.1         26.3           725,800         41,089         32,142,450         41,089         37.142,664         38,8         26.7           756,458         9,469         17,023,239         9,469         17,023,249         40.2         26.3           893,506         5,041         29,203,676         5,041         29,203,810         44.2         24.4	5,000 under \$100,000	2,730,047	26,173,600	1,385,430	1,503,260	2,711,109	24,670,340	2,711,109	24,670,340	15.7	10.4	9,037
5         1,117,50         1,406,287         86,679,545         1,406,287         86,680,176         28,5         21,1           2         292,922         49,303,376         29292         49,930,376         23,3         25,1           424,345         28,155         22,002,456         36,1         26,7           3         27,774         28,959         13,292,690         37,1         26,7           3         725,80         41,089         37,142,69         37,14         26,7           4         37,458         40,2         40,2         26,6           5,041         29,203,676         5,041         29,203,810         40,2         26,3	1.117.590         1.406,287         86,679,545         1.406,287         86,680,176         28,5         21.1           2.92,922         49,30,376         292,992         49,303,376         23,8         25.1           424,345         69,155         22,002,456         36,15         26,3         36,1           7.25,80         41,089         32,142,450         41,089         32,142,644         38,8         26,3           893,506         5,041         29,203,676         5,041         29,203,676         28,959         40,2         26,3	00,000 under \$200,000	3,948,233	78,794,502	1,634,006	1,487,535	3,944,114	77,306,967	3,944,114	77,306,969	20.5	14.3	19,580
2         474,345         295,992         449,390,376         222,992         49,390,376         33 8         25,1           2         44,345         69,155         22,002,426         69,156         22,002,426         36,1         26,3           3         7,1774         28,959         13,292,630         28,959         13,292,690         37,1         26,7           3         7,558         41,089         32,142,694         38,8         26,6           3         3,564         3,645         17,023,239         40,2         26,3           8         9,469         17,023,239         9,469         17,023,249         40,2         26,3           8         9,504         29,203,676         5,041         29,203,676         5,044         29,203,879         44,22         24,2	2         878,700         292,992         249,330,376         232,395         49,330,376         33 8         25,1           2         424,345         69,155         22,002,426         69,155         22,003,16         36.1         26.3           2         27,774         28,959         13,292,630         28,959         13,292,630         37.1         26.3           3         725,580         41,089         32,142,450         41,089         32,142,694         38.8         26.6           7         756,488         9,469         17,023,249         40.2         26.3           893,506         5,041         29,203,676         5,041         29,203,810         44.2         24.4	00,000 under \$500,000.	1,405,648	87,797,135	548,115	1,117,590	1,405,287	86,679,545	1,405,287	86,680,176	28.5	21.1	61,666
4.24,345         69,155         22,003,166         36,1         26,3           3         271,774         28,959         13,292,630         28,959         13,292,690         37.1         26,7           3         725,880         41,089         37,42,450         41,089         32,42,450         41,089         17,023,249         40.2         26,6           5,041         29,203,676         5,041         29,203,676         5,041         29,203,810         44.2         24.4	2         424,345         58,139         22,002,426         091,55         22,003,86         35,1         26,3           3         27,774         28,959         13,292,630         41,089         32,142,450         41,089         32,142,694         38,8         26,7           7         25,580         9,469         17,023,249         40,2         26,8           7         893,506         5,041         29,203,676         5,041         29,203,610         44,2         24,4		293,070	50,809,076	148,622	878,700	292,992	49,930,376	292,992	49,930,376	33.8	25.1	170.370
2.71,74         2.8,939         13,282,530         2.1,282,530         37,142,684         38.8         2.6,6           3.75,458         44,089         32,142,487         44,089         32,142,684         38.8         26.6           7.37,458         9,469         17,023,239         9,469         17,023,249         40.2         26.3           5.041         29,203,676         5,041         29,203,810         44.2         24.4	2.71,774 28,939 13,722,630 26,539 13,722,690 37,1 26,7 725,580 44,089 32,142,450 41,089 32,142,694 38,8 26,6 376,458 9,469 17,023,239 9,469 17,023,239 40,2 26,5 36,041 29,203,676 5,041 29,203,676 5,041 29,203,810 44,2 24,4	500 000 under \$2 000 000	171,60	17 554 404	40,042	424,340	69,155	22,002,426	69,155	22,003,186	35.1	20.3	318,098
375,458 9,469 17,023,239 9,469 17,023,249 40.2 26.3 5 893,506 5,041 29,203,676 5,041 29,203,810 44.2 24.4	375,458 9,459 17,023,239 9,469 17,023,249 40.2 26.3 5 893,506 5,041 29,203,676 5,041 29,203,810 44.2 24.4	000.000 under \$5,000.000	41.098	32,868,030	26 923	725 580	41.089	32 142 450	41,089	32 142 694	38.4	26.6	782 000
5 893,506 5,041 29,203,676 5,041 29,203,810 44.2 24.4	5 893,506 5,041 29,203,676 5,041 29,203,810 44.2 24.4		9,470	17,399,696	6.707	376.458	9,469	17.023,239	9,469	17.023.249	40.2	26.3	1.797.598
			5,041	30,097,182	3,805	893,506	5,041	29,203,676	5,041	29,203,810	44.2	24.4	5,793,257

\*Data combined to avoid disclosure of information for specific taxpayers.
 \*See section 4 for the definition of modified taxable income

(X) Percentage not computed (Z) Less then \$500. NOTE: Detail may not add to totals because of rounding.

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars)

Total income tax \*1,870 9,279,752 221,150 3,441,025 437,503 688,172 886,808 421,749 393,473 58,970 68,992 69,443 444,228 839,115 67,752 474,773 70,111 32,186,560 827,844 4,900,906 3,970,966 0,520,978 5,755,307 312,310 \*15,732 ,933,460 ,564,795 5,572,835 ,474,986 3,000,041 1,537,991 22,076,947 6) 5 under 7 percent gross income \*34,045 less deficit 129,992 1,320,906 7,516,944 49,923,480 13,706,322 13,838,480 81,951,418 65,624,051 173,283,166 93,792,985 25,301,268 5,082,389 363,709,125 \*216,360 \*270,202 19,317,440 42,415,942 152,816,505 90,794,838 24,257,869 06,900,316 128,408 1,299,409 7,402,050 17,707,411 11,159,157 7,897,916 14,583,927 6,967,314 6,437,909 1,195,393 1,140,719 3,585,924 Adjusted 8 Number of returns 13,426 7,710 2,208 113,169 142,722 647,860 500,147 \*1,990 \*9,885 210,408 53,411 990'689 505,929 426,024 158,098 2,815,632 1,111,112 \*9,791 2,761,258 287,380 2,890,803 617,052 2,325,813 1,466,879 218,614 945,080 139,777 1,385,384 2,466,531 1,076,337 8 Total income tax Total income tax as a percentage of adjusted gross income 615,260 356,616 68,593 54,453 57,350 757,014 197,014 641,730 2,082,016 1,822,710 5,023,815 604,092 12,950,860 \*518 144,333 1,502,619 538,902 290,514 631,635 335,850 296,414 176,724 25,836 1,054,032 1,144,199 3,066,561 1,681,260 381,930 1,870,422 2,317,689 1,602,006 2,013,246 20,727,723 3,199,541 ,068,597 9 Under 5 percent gross income 5,521,313 46,415,168 434,432,890 \*58.292 15,173,450 26,811,425 66,927,695 137,799,525 45,210,349 16,034,972 29,444,898 62,089,900 22,205,540 12,354,616 9,736,154 6,044,904 2,682,077 2,056,182 less deficit 704,159,660 2,133,051 30,107,903 65,113,339 43,308,889 63,305,391 113,158,051 105,528,785 153,761,724 48,316,258 18,513,529 14,497,574 33,879,204 82,110,026 10,427,953 2,128,406 11,081,871 2,458,637 Adjusted (S Number of returns 357,086 327,070 15,552 1,832,389 135,498 96,112 31,308 133,185 708,173 3,895,945 5,196,226 2,487,759 2,059,898 2,300,695 3,275,876 2,366,560 2,577,958 576,137 151,800 \*3,990 828,979 ,232,286 539,841 19,977 707,226 3,820,579 1,962,572 ,317,010 552,866 10,010,601 ,188,737 ,930,544 2,300,674 4 Total income tax 147,453 826,787 16,867,515 1,044 \*518 34,872,099 21,533,660 151,536 8,274,086 11,036,040 29,737,818 34,635,213 84,253,116 5,323,753 4,902,062 7,036,792 8,546,665 18,631,452 780,450 2,750,659 5,404,733 94,256,193 49,231 637,879 1,126,896 967,067,01 49,760,917 62.134.478 135,715,164 63,760,544 2,665,847 19,881,864 36,523,744 748,017,488 163,342,407 313,395,237 529,448,677 ල 1,008,301,679 gross income -2,600,700 31,995,562 75,393,049 110,625,566 137,029,808 167,694,124 413,146,253 432.975,517 ,045,511,568 816,206,695 ,167,988,946 ,350,602,364 3,893,660,668 -3,550,753 \*416 \*58,292 15,209,057 27,040,660 34,231,338 123,224,610 197,073,762 687,541,123 667,126,650 1,406,461,569 31,310,589 72,157,924 86,479,692 97,186,622 101,876,149 208,741,446 162,555,886 255,839,401 108,401,811 122,696,779 157,923,027 5,746,568,751 less deficit Adjusted Total 8 Number of returns 1,268,961 944,007 283,169 .3,990 4,375,033 4,270,619 3,498,278 1,043,208 4,958,765 4,333,872 3,708,086 6,031,373 3,647,015 39,170,499 1,089,039 4,116,242 6,042,925 6,304,103 6,095,228 6,092,090 11,856,081 9,668,366 17,024,921 9,486,123 8,861,764 2,533,617 39,811,946 831,053 ,199,103 1,245,080 7,737,447 7,629,783 2,170,202 927,620 4,037,874 5,792,201 £ Size of adjusted gross income Single returns Joint returns All returns Footnotes at end of table. \$100,000 under \$200,000. \$100,000 under \$200,000 \$100,000 under \$200,000 \$75,000 under \$100,000. \$75,000 under \$100,000. \$75,000 under \$100,000. \$30,000 under \$40,000. \$40,000 under \$50,000... \$10,000 under \$15,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000... \$50,000 under \$75,000... \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$75,000... \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$50,000 under \$75,000. \$15,000 under \$20,000. \$15,000 under \$20,000. \$10,000 under \$15,000 \$20,000 under \$25,000 \$10,000 under \$15,000 \$5,000 under \$10,000... \$5,000 under \$10,000. \$5,000 under \$10,000. \$200,000 or more. \$200,000 or more. \$200,000 or more.. Under \$5,000. Under \$5,000. Under \$5,000.

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

				Total income tax as a percentage of adjusted gross income—continued	natsning of adjusted	3000	20		
		7 under 10 percent			10 under 12 percent			12 under 15 percent	
Sae of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total moome tax	Number of returns	Adjusted gross income less deficit	Total moome tax	Number of returns	Adjusted gross income less deficit	Total moome tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns			4						
I otal	22.901.674	1,134,052,768	97,345,388	10,203,308	671,175,961	73,122,666	9,163,466	839,229,474	113,289,363
\$5,000 under \$10,000	49,094	404 193	3.4 176	7,004	16.203	028.1	1,005	17,463	2,213
53,000 under \$15,000	178 981	2 499 789	187.410	25201-	20,003	16.007	200°.	12,390	800 8.
\$15 000 under \$20 000	911.019	17 133 846	1.313.480	*8 681	155.850	16.201	1 945	237 943	107 2.
\$20,000 under \$25,000	3.354.356	75.440.530	6.122.432	60.363	1 387 972	144 683	956	23.863	3,531
\$25,000 under \$30,000	3,209,345	88,285,140	8,089,958	75.366	2.083.561	227.099	-3.517	.99,633	12.480
\$30,000 under \$40,000	2,527,094	87,800,511	7,568,655	3.569.246	124,119,083	13,302,511	151,718	5.893,998	728,389
\$40,000 under \$50,000.	2,845,286	128,151,067	10,523,025	828,921	36,702,515	4,023,188	2,130,129	95,534,248	12,696,268
\$50,000 under \$75,000.	5,881,844	360,329,982	31,207,463	2,155,013	139,739,011	14,881,131	1.834,987	109,339,441	14,881,615
\$75,000 under \$100,000	2,987,122	254,635,776	21,815,128	2,074,235	177,953,051	19,612,798	1,802,289	161,213,295	21,287,342
\$100,000 under \$200,000	869,782	101,480,273	8,939,577	1,378,628	164,919,074	18,272,241	3,103,290	397,715,908	54,080,291
\$200,000 or more	31,709	17,728,774	1,531,190	33,580	23,922,162	2,620,668	121,913	69.274,732	9,591,883
Joint returns									
Total	10.471.193	741.491.709	63.534.661	4.552.426	428.444.633	46.755.263	4.374.001	554 225.773	74.752.583
Under \$5,000.	1	1	ı		1	1	1		1
\$5,000 under \$10,000	ł	1	ı	1	1	1	ı	ı	1
\$10,000 under \$15,000.	1	1	1	1	ı	1	1	1	1
\$15,000 under \$20,000	ı	i	1	1	1	1	1	1	1
\$20,000 under \$25,000	1	1	ı	1	ı	ı	ı	1	1
\$25,000 under \$30,000	1,911	.55,051	.4,416	I	ı	ı	ı	1	1
\$30,000 under \$40,000	180,385	6,915,035	507,124	ı	ı	ı	ţ,	116	*15
\$40,000 under \$50,000	1,586,818	72.058,347	5,729,424	.7,773	*366,522	*39,058	ů	150	•19
\$50,000 under \$75,000	4,978,920	307,994,777	26,684,068	1,289,571	88,392,537	9,220,887	7,276	521,543	68.700
\$75,000 under \$100,000.	2,870,071	244,775,890	20,951,477	1,905,236	163,876,514	18,040,261	1,338,079	121,739,225	15,836,162
\$100,000 under \$200,000	827,215	96,125,241	8,481,175	1,321,163	158,036,632	17,508,224	2,924,941	376,035,995	51,122,950
\$200,000 or more	25,873	13,567,368	1,176,977	28,682	17,772,427	1,946,833	103,699	55,928,744	7,724,738
Single returns									
Total	10,139,956	291,247,590	25,261,422	4,854,638	198,663,730	21,555,426	4,132,984	235,289,211	31,817,694
Under \$5,000	49.064	162,887	12.893	-5,597	*18,208	1,920	.5,885	*17,465	*2,213
\$5,000 under \$10,000	56,073	404.193	34,176	2,945	.26,603	2,819	1,905	*12,390	.1,653
\$10,000 under \$15,000	171,088	2,407,722	180,286	*10,732	*148,870	16,907	*4,934	.66,559	806'8.
\$15,000 under \$20,000	870,018	16,382,907	1,252,136	*4,762	.82,605	.9.290	1,905	*37,232	-4,705
\$20,000 under \$25,000	3,221,691	72,436,206	5,878,183	50,404	1,169,773	121,193	.952	23,795	*3,521
525,000 under \$30,000	3,008,371	82,714,397	7,603,808	52,630	1,456,385	157,540	1,637	.46,557	6.009
530,000 under \$40,000.	1,735,270	59,213,707	5,278,308	3,406,013	118,519,186	12,701,207	132,972	5,196,959	635,940
\$40,000 under \$50,000.	604.767	26,692,296	2,330,291	681,174	30,050,119	3,319,108	2,045,762	91,769,572	12,198,601
\$50,000 under \$75,000.	343,657	19,992,474	1,765,021	507,721	29,798,380	3,299,883	1,524,643	89,751,850	12,277,362
\$75,000 under \$100,000	43,319	3,661,413	314,520	88,611	7,425,068	828,458	289,874	24,578,418	3,409,194
\$100,000 under \$200,000	31,507	3,886,558	330,948	39,519	4,850,953	539,113	106,326	13,280,409	1,809,343
SZUV, UVU OF MORE.	5,133	3.292.830	280 R52	4 520	K 117 K78	200733	000	00 CC L CC L	

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

				Total income tax as a percentage of adjusted gross income-continued	rcentage of adjusted g	ross income-continue	p		
		15 under 17 percent			17 under 25 percent			25 under 30 percent	
Size of adjusted gross income	Number of retums	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of retums	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns									
Total	3,804,255	463,527,617	73,917,136	3,755,373	835,017,403	169,861,696	543,805	352,929,346	96,519,888
Under \$5,000	656'.	21,971	*3,484	*2,857	*10,252	1,940	ı	1	ŧ
\$5,000 under \$10,000	*3,934	*27,190	*4,342	906'8.	*67,421	*14,870	*2,615	*18,208	.5,099
\$10,000 under \$15,000	ı	ŧ	ı	*3,810	*42.825	966'8.	1	1	1
\$15,000 under \$20,000	*952	*14,506	2.414	1,947	*33,158	.6,769	1	ı	ı
\$20,000 under \$25,000.	1,077	*22,458	*3,553	.347	77,977	1,767	ı	ı	ı
\$25,000 under \$30,000	1	1	1	*31	988.	198	1	1	ı
\$30,000 under \$40,000.	*4,360	*158,491	.24,900	1,954	*64,034	12,079	1	1 ;	1
\$40,000 under \$50,000.	22,806	1,087,632	171,211	*5,737	*261,445	.51,078	ري د	151	330
\$50,000 under \$75,000	1,438,661	86,897,111	13,825,625	318,896	22,025,089	3,875,333	*934	*68,751	18,386
S75,000 under \$100,000	371,893	31,451,995	5,029,302	562,395	48,767,721	9,045,332	*198	15,387	2,960
\$100,000 under \$200,000	1,761,650	249,449,515	39,744,989	1,366,137	208,556,235	39,468,232	7,921	1,391,710	367,841
Szud, udu or more	190,962	94,390,749	/16,/01,61	405,204,1	100,001,000	201,676,111	552, 155	901,400,100	50,124,004
Joint returns									
Total	1,688,655	297,717,086	47,454,737	2,018,169	606,065,695	124,401,286	417,133	292,766,595	80,063,480
Under \$5,000.	1	1	1	1	t	1	1	ı	1
\$5,000 under \$10,000	t	1	1	ı	1	1	ı	1	ı
\$10,000 under \$15,000	1	1	ı	ı	1	1	1	ı	ŧ
\$15,000 under \$20,000.	1	1	1	.41	*743	.130	ı	ı	ı
\$20,000 under \$25,000.	ı	1	1	*347	77,977	1,767	ı	t	ı
\$25,000 under \$30,000	1	ı	1	1	1	1	ì	ı	t
\$30,000 under \$40,000	ŧ	1	ı	1,951	.63,936	*12,056	1 (	1 3	I G
\$40,000 under \$50,000	ı	ı	1	.930	*37,386	7,320	ູ້	151	86
\$50,000 under \$75,000	*118	.8.220	1,316	*45	*3,225	.603	Lo	605.	*131
\$75,000 under \$100,000	6,403	602,030	96.946	284	55.869	9,970	198	15,387	2,960
\$100,000 under \$200,000	1,511,018	219,038,470	34,836,085	697,637	118,050,008	21,467,743	1,343	242,944	67,599
SZUU, UUU or more	411,111	78,008,305	12,520,391	1,310,034	467,645,551	102,901,096	415,563	cno°/nc'767	12,991,731
Single returns									
Total sussession secondaria contraction of the cont	1,900,934	143,263,303	22,865,443	1,526,270	190,562,085	37,645,261	95,681	44,445,357	12,154,832
Under \$5,000	696'2.	*21,971	*3,484	.2,857	.10,252	1,940	ı	1	1
\$5,000 under \$10,000	*3,934	-27,190	*4,342	906'8.	.67,421	.14,870	*2,615	*18,208	.2,099
\$10,000 under \$15,000	ı	)	ı	3.810	*42,825	966'8.	ı	t	1
\$15,000 under \$20,000.	*952	*14,506	*2,414	1,906	*32,415	.6,639	1	1	I
\$20,000 under \$25,000	770,1*	*22.458	13,553	ı	ı	1	1	ı	ı
\$25,000 under \$30,000	1	ı	ŧ	33	*886	-198	ı	ı	ŀ
\$30,000 under \$40,000	*4,013	*145,418	*22,801	ů.	90.	.23	1	1	ŧ
\$40,000 under \$50,000	19,855	948,696	148,359	*1.854	.82.600	15,909	1	ı	1
\$50,000 under \$75,000	1,382,277	83,360,719	13,261,189	301,185	20,845,672	3,661,242	.657	*68,243	18,255
\$75,000 under \$100,000	276,679	23,312,400	3,738,964	525,710	45,544,057	8,436,159	1	1	* !
\$100,000 under \$200,000	186.634	22,609,252	3,654,806	552,691	74,309,050	14,839,613	3,104	558,275	143,995
\$200,000 or more	17,552	12,800,694	2,025,532	127,318	49,626,809	10,659,672	89,035	43,600,632	11,987,484
Footnotes at end of table.									

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

				Total income tax as a percentage of adjusted gross incomecontinued	rcentage of adjusted	gross incomecontinue	pe		
		30 under 50 percent			50 under 100 percent			100 percent or more	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All roture	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	113 136	219 384 010	20 380 700	2 377	588 476	371 667	8,000	1 067 364	204 602
Under \$5 000	2 1	010,400,612	667,006,07	2,372	0/4,000	199,175	255 141	4,367,364	294,602
\$5,000 under \$10,000	040.	*8 887	2 684	۱ +	+	+ ۱	+1 1007	*20°+60°0-	90006
\$10.000 under \$15.000	-382	*4 724	-2 192	- 1	- 1	- 1	- 1	- 1	- :
\$15 000 under \$20 000	200.	17.050	2,132 *F 30B	l +	l +	+	l +	1 4	: 4
\$20 000 index \$25 000	500,	.20,618	321	- +	- +	+	- +	- +	- 1
625 000 under 630 000	1 000	*EA 15A	125,0	_		-	- 000	100 000	T 00.
\$20,000 under \$40,000	766'1	5 5	000,11	I 4	; -t	: 4	986	189'07	-38,151
400 000 cital 440,000.	t ç	1 800	1 6	<b>-</b> -	<b></b> -		<b>-</b>	_	<b>-</b>
840,000 under \$30,000	9 000	187	88	+ c	<b>⊢</b> 0	<del>-</del> (	<b>-</b> ;	+ ;	<b>←</b> ;
\$50,000 under \$75,000	939	63,619	19,233	53	3,418	2,129	4.	.256	*484
\$75,000 under \$100,000	269.	.55,932	19,998	*41	*3,524	*1,898	6,	177.	*791
\$100,000 under \$200,000	2,228	385,856	142,529	1,702	*274,262	*182,257	*12	*1,316	*2,366
\$200,000 or more	104,032	218,772,881	70,164,845	524	306,484	184,895	မှ	*5,120	*10,533
Joint returns									
	90 60	F00 F01 F17	700	,	707	000			
lotal	83,428	166,787,771	56,931,481	1,944	497,489	289,062	82,057	-3,428,264	238,317
Olider apiood	1 9	1 3	1	:	1	1	78,723	-3,550,735	50,025
\$5,000 under \$10,000	စ္	19.	.52	+-	+-	<b>-</b>	+	+	<b>-</b>
\$10,000 under \$15,000	1	1	1	1	t	1	1	1	ı
\$ 15,000 under \$Z0,000	ı	1	,	-		<b>+</b> ·	-	<b>-</b>	<b>-</b>
\$20,000 under \$25,000	1	:	ı	+	+-	+-	+	+	+
\$25,000 under \$30,000	1	1	1		1	:	866.	*26,881	*38,151
\$30,000 under \$40,000	1	1	ı	+	+	+-	+	+	+-
\$40,000 under \$50,000	9.	*281	.88	+	+	+-	+-	+-	+-
\$50,000 under \$75,000	6.	609.	•229	*53	*3,418	*2,129	*4	.256	.484
\$75,000 under \$100,000	*684	*55,312	*19,752	°5	*463	*319	6,	*771	167.
\$100,000 under \$200,000	1,512	271,642	99,420	+-	+-	+	+-	+	+-
\$200,000 or more	81,210	177,410,034	56,811,968	+	+	+	+	+	+-
Single returns									
Total	21,998	29,391,450	9,488,204	*415	*86,995	*80.393	95.821	-1.192.966	45.985
Under \$5,000	1			1		1	95,622	-1,195,355	40.671
\$5,000 under \$10,000	*952	*8,826	*2,659	+	+-	+-	+	+	+
\$10,000 under \$15,000	1	1	·	. ;	. ;	. 1	- 1	٠ ،	٠ ;
\$15,000 under \$20,000	*952	*17,059	*5.308	+	+	+-	+-	+	+
\$20,000 under \$25,000.	*952	*20,618	*6.321	- ;	. 1	- 1	. 1	- 1	- 1
\$25,000 under \$30,000.	*952	*23.854	-7.853		1	1		ı	ı
\$30,000 under \$40,000	! '	1	2	œ.	*280	*161			
\$40,000 under \$50,000	1	1	1	· +	+	+	+	+	. +
\$50,000 under \$75,000	*927	.62 842	*18 951	- 1	- 1	- :	- :	- 1	- :
\$75,000 under \$100,000	1	1	1	-35	*2.985	1.516	1	1	1
\$100,000 under \$200,000	*614	*98.263	*36.233	+	+	+-	+	+-	+
\$200,000 or more	16,647	29,159,988	9,410,879	+	- +	- +-	- +-	- +-	- +-
* Extraords should be seen as the second and be seen as the second and second as the second as									
PSIMATE SHOULD BE ISED WITH CALIFORD OUT	o to the emall number		hink to hand						

Estimate should be used with caution due to the small number of sample returns on which it is based.
 † Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.
 NOTE: Detail may not add to totals because of rounding.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income (All returns are estimates based on samples-money amounts are in thousands of dollars)

			l ax credits	redits	
Size of adjusted gross income	All retums	Total		Child care credit	are lit
		Number of returns	Amount	Number of retums	Amount
	(1)	(2)	(3)	(4)	(5)
All returns, total	130,423,626	41,091,029	41,995,756	6,313,297	3,206,890
No adjusted gross income	1,813,840	4,568	2,848	106	*181
\$1 under \$5,000.	11,697,628	64,723	1,502	1	1
\$5,000 under \$10,000	12,503,409	996,411	86,853	*1,895	-93
\$10,000 under \$15,000	12,002,004	1,940,085	398,381	77,415	13,073
\$15,000 under \$20,000	11,293,967	3,479,396	1,226,764	303,172	96,236
\$20,000 under \$25,000	9,831,150	4,146,800	2,371,509	450,297	230,144
\$25,000 under \$30,000	8,541,753	3,631,465	2,893,291	432,091	245,746
\$30,000 under \$40,000	13,957,257	5,509,367	5,002,697	779,750	485,180
atto, odd under abou, under	10,452,444	4,643,842	4,931,676	694,704	338,911
on under \$75,000	17,372,492	/612,19/	9,384,323	1,454,840	/30,3/5
\$75,000 under \$100,000	9,542,599	4,745,859	6,004,621	1,021,338	495,190
\$100,000 under \$200,000	8,878,643	3,385,784	3,591,666	927,293	481,586
\$200,000 under \$500,000	1,999,016	658,748	1,699,502	149,900	880'22
\$500,000 under \$1,000,000.	356,140	165,001	1,131,236	**20,496	**13,088
\$1,000,000 under \$1,500,000	81,695	44,901	532,675	ŧ :	: :
4.,300,000 under \$5.000,000	34,016	30.280	333,113	:	:
\$5.000,000 under \$10,000,000.	11,168	7.681	486.138	* *	:
\$10,000,000 or more	6,126	4,528	1,018,613	:	:
Taxable returns, total	88,921,904	28,600,153	32,979,712	4,496,403	2,216,247
No adjusted gross income	4,522	1,307	2,176	•106	*181
\$1 under \$5,000.	835,922	46.089	577	1	1
\$5,000 under \$10,000	4,116,242	282,329	28,181	ı	1
\$10,000 under \$15,000	6,042,925	795,113	110,759	ı	:
\$15,000 under \$20,000	6,304,103	840,156	222,211	*3,981	*2,095
\$20,000 under \$25,000	6,095,228	1,224,640	494,064	*4,934	1,691
\$25,000 under \$30,000	6,092,090	1,492,313	1,143,303	97,125	45,538
\$30,000 under \$40,000	11,856,081	3,640,799	2,949,455	377,911	198,322
\$40,000 under \$50,000 \$50.000 under \$75,000	9,668,366	3,951,075	3,824,140	521,364	226,113 680.886
\$75,000 under \$100,000	9,486,123	4,701,332	5,845,653	1,009,337	489,752
\$100,000 under \$200,000	8,861,764	3,379,412	3,531,144	926,923	481,510
\$500 000 under \$1 000 000	1,996,787	658,060	1,672,066	149,872	17,0/5
\$1.000.000 or more	181,080	106,725	3,248,781	**	**

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-money amounts are in thousands of dollars)

	more than companies of the									
					Tax credits	Tax credits—continued				
Size of adjusted gross income	Credit elderly an	Credit for the elderly and disabled	Child t	Child tax credit	Educ	Education credit	Retiremer	Retirement savings contribution credit	Adoption credit	n credit
	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	123,147	20,257	25,672,254	22,788,025	7,298,185	5,842,966	5,296,688	1,034,394	63,980	348,793
No adjusted gross income	83	51	4,091	2,034	309	420	96.	*32	1	1
\$1 under \$5,000	ŧ	1	096,	*83	*2,339	.58	1	1	1	1
\$5,000 under \$10,000	21,720	1,681	3,086	.320	125,322	15,393	52,725	5,671	ı	ı
\$15,000 under \$20,000	37,091	3,587	1,673,657	507,708	661,880	387,577	666,654	108,085	1 1	1 1
\$20,000 under \$25,000	*7,954	*1,424	2,235,008	1,132,208	593,593	428,163	1,064,176	210,371	ı	1
\$25,000 under \$30,000	ı	ı	2,296,293	1,496,585	666,822	534,322	674,969	214,487	*948	*316
\$30,000 under \$40,000. \$40,000 under \$50,000.	1 1	1 1	3,789,479	3,173,965	1,183,027 878.707	1,003,864 765,414	1,282,370	204,916	.5,207 .3,856	.4.202 .6.259
\$50,000 under \$75,000	1	1	6,080,919	6,707,092	1,578,685	1,570,754	1	1	17,654	68,097
\$75,000 under \$100,000	1	1	3,664,932	4,189,106	1,040,943	943,523	ı	1	17,501	92,380
\$100,000 under \$200,000	1	ŧ	**2,166,409	**2,067,996	25,263	1,424	ı	1	18,797	177,468
\$200,000 under \$500,000	1	1	:	•	ı	ı	i	1	7.	.51
\$1,000,000 under \$1,500,000	1 1	1 1	1 :	1 1	l t	1 1	1 1	: 1	2 1	ζ !
\$1,500,000 under \$2,000,000	1	1	ı	1	1	1	1	1	:	:
\$2,000,000 under \$5,000,000.	1	1	1	ı	1	1	ı	ı	1 ;	1 :
\$5,000,000 under \$10,000,000	l I	1	1	1	t i	<b>t</b>	1 1	1 1	: 1	; 1
	- 67.046	40.433	47 220 044	1200027	41.0	4 404 040	0 446	F70 40E	230 66	717
AAADIG COUNTY COURT OF THE COUR	040,10	10,122	17,336,044	17,030,704	1/9,796,6	4,424,243	B/0'6***'s	n 1	2000	(14,001
ino adjusted gross income	c/	<u> </u>	1,045	066,1	230	cos	CI.	4	\$	:
\$1 under \$5,000	1 000	1 5	9	*13	1 00	1 000	1 600	1 5	1	ı
\$3,000 under \$15,000	953	296.5	.382	282.	193.475	332	124 383	32 408	1 1	1 1
\$15,000 under \$20,000	31,230	3,038	24,757	15,244	304,222	140,015	369,755	47,031	1	!
\$20,000 under \$25,000	.6,625	*1,057	92,742	62,779	353,153	263,870	605,171	85,478	1	ı
\$25,000 under \$30,000	ŧ	ı	666,542	462,302	390,012	316,570	266,554	69,017	1	:
\$30,000 under \$40,000	1	1	2,203,239	1,829,181	850,986	689,518	953,840	152,233	*2,359	1,281
\$50,000 under \$75,000	1 1	1 1	5,843,968	6.397,310	1,498,018	1,462,160	1,124,158	068,281	6,289	*12,494
\$75,000 under \$100,000	1	1	3.636,892	4,137,012	1,031,357	933,529	1	ı	990'9.	*16,902
\$100,000 under \$200,000	ı	ı	**2,162,969	**2,063,871	25,112	1,407	1	1	16,381	137,091
\$200,000 under \$500,000	ı	1	:	:	ı	1	1	ı	ຄ	*13
\$300,000 under \$1,000,000.	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	2:	02.
Nontaxable returns, total	56 101	10 135	8 334 911	5 097 261	1 035 514	1 418 793	1 850 811	455 198	30 924	179.376
Footnotes at end of table.										

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted gross income	Eamed income credit used to offset income tax before credit	Eamed income credit used to offset income tax before credits	Minimum tax credit	m təx	Foreig	Foreign tax credit	General business credit	ousiness dit	Empowerne community re	Empowerment zone and community renewal credit
	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total	3,606,251	926,381	250,605	916,538	4,145,174	5,805,555	262,738	612,744	22,553	83,449
No adjusted gross income	:	:	:	:	153	4	t	ı	:	:
\$2 upder \$5 000	1	ı	۰.4	(Z)	60,472	877	*952	*484	1	1
\$5,000 under \$10,000	**730,940	••60,050	1	! !	56,848	1,339	*952	•763	1 :	1 :
\$10,000 under \$15,000.	501,999	40,374	.359	•63	91,625	4,285	*1,855	*1111	: '	: 1
\$15,000 under \$20,000	317,051	99,890	1,348	.788	121,548	687' /	5,793	D :	1	;
\$20,000 under \$25,000	781,294	330,932	4	*13	125,499	11,669	1,646	*818	**1,677	1,654
\$25,000 under \$30,000	1,034,224	345,902	2,030	1,904	135,275	15,254	4,414	3,503	-952	//0'L-
\$30,000 under \$40,000	240,743	49,233	7,221	45,334	200,959	45,887	792,207	30.731	265*	*3.695
\$40,000 under \$50,000 \$50 000 under \$75,000	1 1	ŧ I	42,796	34,902	714,453	142,623	54,785	56,616	1,512	•2,159
			22 420	37 406	606 340	154 614	43.167	69 299	•1.420	*2.037
\$75,000 under \$100,000	1 1	I 1	95.110	127.936	969,025	610,781	60,470	78,771	4,521	17,431
\$200,000 under \$500,000	1	1	36,152	173,803	492,683	1,359,371	22,433	42,694	**8,791	**27,005
\$500,000 under \$1,000,000.	ı	1	12,408	180,410	141,698	864,583	12,482	57,585	: ;	•
\$1,000,000 under \$1,500,000	t	t	3,683	85,195	39,257	390,996	5,000	38,393	1,188	3,672
\$1,500,000 under \$2,000,000	ı	ı	1,548	39,338	17,137	261,491	2,293	70,556	679	10 983
\$2,000,000 under \$5,000,000	1	1	576	112,037	260,12	383.264	1,225	41.227	174	4,663
\$10,000,000 or more	1	1	338	55,972	4,162	845,180	880	72,285	114	3,515
axable returns, total	1,418,787	339,709	234,315	838,766	3,960,953	5,705,137	241,515	580,801	20,661	81,324
No odijeta amerijana	:	:		1	۲٠	;	I	ŧ	:	:
					46.083	767	ı	ı	1	'
41 Under \$5,000					39.454	602	1	1	1	_
\$5,000 under \$10,000	361 287	16.327	1		68.880	2,316	-1,855	1111	:	:
\$15,000 under \$20,000	*948	154	*963	•10	97,105	2,725	*1,905	*917	1	'
\$20,000 today \$25,000	63.768	52.088	6.	ę.	113,965	7,590	1,054	-26	965	**1,150
\$25,000 under \$30,000	625,016	215,112	*1,235	*837	113,631	8,581	*4,062	*3,107	1	1
\$30,000 under \$40,000	147,635	30,495	*2,752	*2,015	241,704	13,800	*6,873	*7,857	1	1 00
\$40,000 under \$50,000	1	1	10,821	13,646	263,549	27,143	27,315	26,675	.4 330	3,695
\$50,000 under \$75,000	ı	I	36,726	26,382	693'669	110,619	49,221	45,412	066,1	1,1,1
\$75,000 under \$100,000	t	1	31,319	28,299	288,660	151,089	41,614	66,058	*1,420	*2,037
\$100,000 under \$200,000	1	I	94,117	119,324	965,650	962'909	59,182	76,656	4,512	17,380
\$200,000 under \$500,000	ı	t	35,670	155,005	492,380	1,351,645	12,478	41,949 57,293	101'0	106,07
\$500,000 under \$1,000,000 \$1 000 000 or more	ŧ I	1 1	8.405	324,630	94,588	2,561,034	13,602	254,740	2,720	28,331
		720	46.000	277 77	184 220	100 418	24 223	31.943	1.892	2.126

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-money amounts are in thousands of dollars)

				Tax credits	Tax creditscontinued			
Size of adjusted gross income	Nonconven	Nonconventional source fuel credit	Rate re	Rate reduction credit	1	New York liberty zone credit	Other tax credits	ir tax dits
	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All returns, total	6,435	18,406	429,516	141,133	2,665	55,466	63,939	125,645
No adjusted gross income	I	ı	1	ī	*14	11.	1	ı
\$1 under \$5,000	ı	ı	1	ı	I	1	1	t
\$5,000 under \$10,000	*952	•25	21,571	1,519	:	1	1	1
\$10,000 under \$15,000 \$15,000 under \$20,000	1 1	1 1	42,472 64,370	8,300 14,257	1 1	1 1	1,992	.578
\$20,000 under \$25,000.	2	ı	74,737	22,486	ı	ı	1.990	•1.369
\$25,000 under \$30,000	I	1	73,025	27,028	I	ī	*2,252	1,228
\$30,000 under \$40,000	*209	<b>7</b> (	56,562	22,820	I	1	•4,019	*3,917
\$50,000 under \$75,000	*3	(2) *4,594	34,102 37,645	14,299	1 1	1 1	*8,819 23,793	34.436
\$75,000 under \$100,000	690 2.	*5.455	:	:			*10.403	0 474
\$100,000 under \$200,000	*1,334	.548	20,400	*10,479	*618	.5,675	4,981	9,47 -
\$200,000 under \$500,000	**940	**7,782	4,014	2,045	**2,033	**49,715	**2,426	**3,261
\$500,000 under \$1,000,000	: :	: :	273	142	* *	: :	: 00	: ;
\$1,500,000 under \$2,000,000	:	:	33 53	.17	:	:	363 144	1,468
\$2,000,000 under \$5,000,000	di e	:	96	46	:	:	288	3,074
\$5,000,000 under \$10,000,000	: :	: :	24	12	: :	: :	116	4,758
			n .	n			9	38,113
Taxable returns, total	5,479	18,270	343,141	119,496	2,534	54,105	56,521	110,655
No adjusted gross income	1	1	ŧ	1	÷5	*21	ı	1
\$1 under \$5,000	ı	1	!	1	ı	ı	1	ı
\$5,000 under \$10,000	1	ı	18,728	1,402	1	1	t	1
\$15,000 under \$20,000	1 1	1 1	37,489	7,913	1 1	: 1	-1,992	.578
\$20,000 under \$25,000.	1	:	39.511	14.011	•	;	040 1.	1.369
\$25,000 under \$30,000	ı	:	56,229	20,798	1	1	296*	128
\$30,000 under \$40,000	-209	4.	069'05	20,624	t	i	•2,029	*25
\$40,000 under \$50,000	.3	(Z)	32,828	13,711	ŧ	ı	*8,717	*12,132
	176	+50°.	30,180	602',1	1	ı	21,/63	25,340
\$75,000 under \$100,000	•2,069	*5,455	:	:	I	ı	*10,492	*9,471
\$200 000 under \$500 000	1,334	548	20,396	10,477	\$02.	*4,512	4,981	6,535
\$500,000 under \$1,000,000.	156	699'/	4,010	2,042	2,024	-49,5/3	2,421	3,237
\$1,000,000 or more	:	:	347	184	:	:	1,183	51,842
Nontaxable returns, total	956.	*136	86,375	21,637	131	1,361	7,419	14,989
Footnotes at end of table.								

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples—money amounts are in thousands of dollars)

	2	Income	Form 4970 tax-trusts	tax-trusts	_	lotal			VIII OUILGI IQVG3	
Size of adjusted gross income	tax	təx əfter credits	accumulation	accumulation distribution	in	income tax	Total	[ta]	Penalty tax retireme	Penalty tax on qualified retirement plans
	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(34)	(32)	(36)	(37)	(38)	(36)	(40)	(41)	(42)	(43)
All returns, total	88,921,898	748,010,125	46	5,572	88,921,904	748,017,488	20,670,346	44,100,605	4,877,670	3,407,940
No adjusted gross income	4,518	78,488	ł	1	4,522	78,578	236,137	381,795	33,101	31,814
\$1 under \$5,000	835,922	72,958	1	ı	835.922	72.958	1.236.100	613.873	72.211	12.276
\$5,000 under \$10,000.	4,116,242	780,450	1	1	4,116,242	780,450	1,869,471	1,640,965	130,696	32,784
\$10,000 under \$15,000	6,042,925	2,750,659	ı	1	6,042,925	2,750,659	1,837,483	2,198,308	229,026	56,932
\$15,000 under \$20,000	6,304,103	5,404,733	1	l	6,304,103	5,404,733	1,338,962	1,920,598	249,669	85,313
\$20,000 under \$25,000	6,095,228	8,274,086	1	1	6,095,228	8,274,086	1,199,673	1,793,177	290,358	85,601
\$25,000 under \$30,000	6,092,090	11,036,040	ı	1	6,092,090	11,036,040	1,074,738	1,746,335	297,199	107,810
\$30,000 under \$40,000	11,856,081	29,737,818	1	I	11,856,081	29,737,818	1,886,151	3,190,466	2577,557	261,608
\$40,000 under \$50,000	9,668,366	34,634,209	ı	1	9,668,366	34,635,213	1,685,796	2,864,850	577,212	313,723
\$20,000 under \$75,000	17,024,921	94,256,193	1	ı	17,024,921	94,256,193	3,214,937	6,367,836	1,106,887	767,789
\$75,000 under \$100,000	9,486,123	84,253,116	1	ŧ	9,486,123	84,253,116	1,988,414	4,921,273	671,471	580,750
\$100,000 under \$200,000	8,861,764	163,342,405	1	1	8,861,764	163,342,407	2,167,741	8,538,229	558,449	854,778
\$200,000 under \$500,000	1,996,787	120,710,917	1	1	1,996,787	120,711,552	706,803	5,027,446	73,779	174,550
\$500,000 under \$1,000,000	355,749	60,180,621	1 9	1	355,750	60,180,642	144,292	1,388,052	6,936	35,068
\$1,000,000 under \$1,500,000	81,587	25,550,668	*16	.760	81,588	25,551,466	36,157	470,425	1,605	3,595
\$2 000 000 inder \$5 000 000	48 235	36 900 848		*** 649	33,304	36,006,436	13,021	424,003	248	1 467
\$5,000,000 under \$10,000,000	11,160	19,313,626	<u>:</u> :	2:	11,160	19.313.636	5.967	170.101	158	293
\$10,000,000 or more	6,114	35,416,375	4	*134	6,114	35,416,509	3,572	200,213	74	1,149
Taxable returns, total	88,921,898	748,010,125	46	5,572	88,921,904	748,017,488	13,691,375	35,266,480	3,926,626	3,087,370
No adjusted gross income	4,518	78,488	ı	1	4,522	78,578	1,825	17,481	*58	*235
\$1 under \$5,000	835,922	72.958	t	1	835.922	72.958	37.355	7.694	*4.847	*516
\$5,000 under \$10,000	4,116,242	780,450	1	1	4,116,242	780,450	239,927	178,987	29,306	6,503
\$10,000 under \$15,000	6,042,925	2,750,659	1	1	6,042,925	2,750,659	536,230	566,528	102,825	22,903
\$15,000 under \$20,000	6,304,103	5,404,733	ı	1	6,304,103	5,404,733	563,784	761,082	107,362	43,400
\$20,000 under \$25,000	6,095,228	8,274,086	1	1	6,095,228	8,274,086	599,309	770,876	150,328	47,205
\$25,000 under \$30,000	6,092,090	11,036,040	1	;	6,092,090	11,036,040	647,748	943,505	185,237	70,203
\$30,000 under \$40,000	11,856,081	29,737,818	1	1	11,856,081	29,737,818	1,443,245	2,357,453	449,384	214,402
\$40,000 under \$50,000	9,668,366	34,634,209	1	1	996'899'6	34,635,213	1,461,687	2,392,420	512,493	286,525
\$50,000 under \$75,000	17,024,921	94,256,193	1	1	17,024,921	94,256,193	3,094,868	6,001.242	1,075,788	747,723
\$75,000 under \$100,000.	9,486,123	84,253,116	ŧ	1	9,486,123	84,253,116	1,970,334	4,862,347	962,396	578,151
\$100,000 under \$200,000	8,861,764	163,342,405	1	:	8,861,764	163,342,407	2,161,285	8,495,726	557,841	853,194
\$ZUU,UUU under \$50U,UUU.	1,996,787	120,710,917	1	ı	1,996,787	120,711,552	706,030	5,018,858	73.716	174.263
\$300,000 under \$1,000,000.	355,749	132 497 433	1 46	- 5572	355,750	132 503 042	144,169	1,386,400	6,930 3 116	35,012
			2	1						
Nontaxable returns, total	1	;					0 0 0 0 0	8 824 425	מויים לינים	220 670

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

			All other taxe	All other taxescontinued			Earned income credit	ome credit	Total	lal
Size of adjusted gross income	Self-em	Self-employment tax	Social sec on tip	Social security taxes on tip income	Hous	Household employment tax	used to offset other taxes	d to ler taxes	təx liəblinty	×
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of retums	Amount
	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)	(53)
All returns, total	15,373,279	39,574,991	557,717	148,746	240,601	810,442	4,401,160	3,718,355	92,452,597	787,584,165
No adjusted gross income	194,493	318,967	2,265	641	8,943	29,003	98,436	46,694	191,343	395,368
\$1 under \$5,000	1,134,825	571,178	38,327	3,431	3,078	26,650	611,301	208,300	1,796,813	473,980
\$5,000 under \$10,000	1,666,803	1,572,685	73,839	16,060	6,175	19,360	1,239,775	868,902	4,864,318	1,541,706
\$10,000 under \$15,000 \$15,000 under \$20,000	1,519,494	2,106,695 1,816,318	91,294 47,629	19,923 13,324	5,680	14,597 4,046	951,961 547,061	1,162,128	6,452,966	3,768,562 6,562,851
\$20,000 under \$25,000	888,593	1.691.221	39.429	9.054	1.925	5.653	464.383	468.123	6.348.295	9.470.045
\$25,000 under \$30,000	774,006	1,600,597	17,623	1,443	10,095	32,156	320,403	222,472	6,311,505	12,410,318
\$30,000 under \$40,000	1,304,893	2,904,992	34,861	7,289	5,059	15,198	167,841	53,450	12,098,206	32,660,654
\$40,000 under \$50,000	1,105,035	2,531,264	28,359	8,051	6,159	11,203	1	t	9,795,837	37,394,513
\$50,000 under \$75,000	2,094,086	5,526,364	70,016	24,786	11,858	42,859	ı	1	17,089,452	100,548,615
\$75,000 under \$100,000	1,283,228	4,272,013	51,235	17,939	19,879	47,025	ı	ı	9,500,422	89,164,150
\$100,000 under \$200,000	1,562,101	7,543,444	57,603	19,759	296'09	109,959	1	1	8,866,639	171,875,268
\$200,000 under \$500,000	601,733	4,627,030	4,823	6,895	58,593	201,723	ſ	ı	1,997,560	125,738,999
\$500,000 under \$1,000,000	127,811	1,261,815	.359	٠٠,	20,227	83,961	ı	Ī	355,873	61,568,694
\$1,000,000 under \$1,500,000	30,986	426,262	•16	: :	7,284	38,995	1	ı	81,620	26,021,891
\$2 000 000 upder \$5 000 000	18 880	343 365	PC.	130	5,330	49.163	i 1		33,336	37 337 224
\$5,000,000 under \$10,000,000	4,765	117,623	<i>L</i> .	3.5	2,067	23,866	1	1	11,162	19,483,737
\$10,000,000 or more	2,721	132,961	1	1	1,574	35,241	ı	ı	6,120	35,616,721
Taxable returns, total	9,439,980	31,288,581	355,729	99,830	205,454	635,791	t	1	88,876,228	783,255,867
No adjusted gross income	1,669	14,269	:	:	188	2,463	ı	1	4,522	96,055
\$1 under \$5,000	29,564	6,899	**2,945	**278	1	ı	1	ı	835,922	80,652
\$5,000 under \$10,000	185,589	170,044	24,846	2,426	ī	1	ı	1	4,116,242	959,436
\$10,000 under \$15,000	384,019	533,341	45,728	6,459	*2,106	*3,739	t	t	6,042,925	3,317,187
\$15,000 dider \$20,000	430,330	(12,555	12,914	3,430	741	177.	1	ı	6,304,103	0,165,816
\$20,000 under \$25,000	432,015	719,780	18,864	3,502	1	1	ı	1	6,095,228	9,043,768
\$25,000 under \$30,000	435,850	838,667	13,642	1,019	*9,873	-29,411	1	1	6,087,148	11,977,977
\$40,000 under \$50,000	906,302	2.034,095	26,658	2,820	2,808 •5,646	177,1	1 1	1 1	0 654 415	32,068,820
\$50,000 under \$75,000	2,002,021	5,215,484	69,035	24.363	7,083	7,688	1	1	17,011,024	100,247,492
\$75,000 under \$100,000	1,269,617	4,220,591	51,235	17,939	18,326	42,680	1	1	9,486,123	89,115,463
\$100,000 under \$200,000	1,556,940	7,519,895	57,603	19,759	59,638	92,593	1	i	8,861,764	171,835,228
\$200,000 under \$500,000	601,223	4,624,139	4,820	6,895	58,344	196,370	1	t	1,996,787	125,730,411
\$500,000 under \$1,000,000.	127,730	1,261,273	*359	135	20,181	82,943	1 1	1 1	355,750	61,567,042
			3	2	270,07	27.00				
Nontaxable returns, total	5,933,299	8,286,410	201,988	48,916	35,147	174,651	4,401,160	3,718,355	3,576,369	4,328,298
Footnotes at end of table.										

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	. Tc	Total	Income ta withheld	Income tax withheld	Estima payr	Estimated tax payments	Additional child tax credit	al child edit	Payments with request for extension of filing time	vith request of filing time
	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(54)	(22)	(99)	(57)	(58)	(69)	(09)	(61)	(62)	(63)
All returns, total	119,752,616	926,773,295	114,861,706	703,758,484	11,576,213	182,906,911	12,570,455	9,112,716	1,333,579	38,303,188
No adjusted gross income	628,490	2,705,869	496,947	1,355,623	137,699	1,071,048	171,506	249,992	21,307	178,734
\$1 under \$5,000.	8,689,788	1,859,798	8,453,843	1,544,491	241,321	272,199	38,367	22,184	54,924	38,865
\$5,000 under \$10,000		5,200,393	9,715,773	4,609,530	401,879	545,468	105,375	52,553	41,642	37,269
\$10,000 under \$15,000 \$15,000 under \$20,000	10,249,006	9,342,306 14,429,716	9,725,668 9,903,050	8,289,794	708,973	9/1,845 1,424,174	2,543,977 3,016,449	1,855,326	46,328	72,868
\$20,000 under \$25,000	9,395,149	18,108,575	9,011,239	16,491,307	655,111	1,538,344	2,353,986	1,960,575	36,205	73,655
\$25,000 under \$30,000	8,314,824	21,414,302	7,990,087	19,684,823	564,434	1,569,796	1,643,519	1,682,645	58,266	148,197
\$30,000 under \$40,000	13,695,219	49,396,663	13,186,468	45,528,929	1,074,237	3,693,187	1,715,323	1,720,951	73,395	159,459
\$40,000 under \$50,000 \$50,000 under \$75,000	17,208,121	52,420,480 128,303,386	9,963,145 16,645,593	47,997,249 116,339,686	982,530 1,910,178	4,158,041	661,456 274,884	610,965	73,175	252,720 737,214
\$75 000 under \$100 000	9 466 670	109 060 500	9 149 254	97 766 156	1 270 302	10 585 926	38.007	56.318	121 610	620 961
\$100,000 under \$200,000	8,820,745	189,932,938	8,401,652	158,259,780	1,809,163	28,263,183	909'2	8,289	270,998	2,671,724
\$200,000 under \$500,000	1,981,436	127,082,434	1,766,008	84,975,952	826,425	36,385,311	1	1	198,258	5,162,644
\$500,000 under \$1,000,000	353,011	61,430,068	302,766	34,864,276	202,649	22,545,961	I	I	61,751	3,892,869
\$1,000,000 under \$1,500,000	81,206	25,933,115	67,112	12,747,548	53,724	10,699,202	ı	ı	20,714	2,452,025
\$1,500,000 under \$2,000,000	33,827	15,656,713	28,079	7,085,389	23,757	6,886,461	1	1	9,856	1,668,457
\$2,000,000 under \$5,000,000	11 128	37,655,070 20 130 977	9.566	7 485 919	35,176 8 604	835387	1 1	1 1	5.115	3.801.732
\$10,000,000 or more	6,098	36,709,990	5,215	10,152,949	5,020	15,756,456	ı	1	3,460	10,792,777
Taxable returns, total	86,546,803	890,965,464	82,826,982	673,458,968	10,032,130	177,991,629	61,115	49,775	1,156,135	37,847,194
No adjusted gross income	3,338	157,549	2,415	38,062	1,162	68,614	9.	4.	1,061	50,491
\$1 under \$5,000.	484,577	145,432	430,176	108,558	49,874	23,200	ı	1	23,200	12,915
\$5,000 under \$10,000	3,784,045	2,030,327	3,699,216	1,929,360	101,596	88,534	ı	ŧ	14,777	12,299
\$10,000 under \$15,000	5,522,673	5,714,616 9 545 367	5,204,941	5,164,336	403,509	519,925 951 783	1 1	1 1	23,829	29,617
	6 807 844	12,275,265	000,000,00	44 66 606	622 623	1 131 760	1000	197	24 942	53 620
\$25,000 under \$30,000	5.975.505	16.984.466	5,711,805	15.637,466	464.435	1,215,850	6,933	*4,299	47,093	125,417
\$30,000 under \$40,000	11,689,064	44,597,098	11,234,437	41,147,694	966,932	3,306,551	17,587	9,693	59,604	131,317
\$40,000 under \$50,000	9,570,161	49,941,473	9,233,765	45,816,364	927,298	3,878,679	14,323	13,783	64,449	235,374
\$50,000 under \$75,000	16,888,067	126,467,930	16,349,416	115,027,301	1,862,531	10,748,775	17,886	17,898	164,058	665,092
\$75,000 under \$100,000	9,420,080	108,550,763	9,106,692	97,431,886	1,261,200	10,429,177	:	1	119,643	602,814
\$100,000 under \$200,000	8,805,396	189,613,168	8,390,537	158,114,883	1,803,449	28,106,866	*2,390	-2,905	269,622	2,654,419
\$200,000 under \$500,000	1,979,752	126,994,993	1,764,809	84,946,079	825,580	36,334,801	I	I	198,070	5,155,828
\$500,000 under \$1,000,000	352,740	136,047,424	302,568	34,856,012	202,518	22,528,687 58 658 427	1 1	1 1	56.494	24.180.654
	0 0 0 0 0	21,110,00	001,000	0000000	000	4 045 700	40 600 240	0.000.040	477 444	AEE 004
Nontaxable returns, total	33,205,813	35,807,831	32,034,723	30,299,516	1,544,083	4,915,282	12,509,340	9,062,942	1//,444	455,884

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income tan Number of returns	Excess social security taxes withheld	ity	Credit for Federal tax on passoline and special fuels	eral tax on pecial fuels	Credit from regulated	1000		Surance	refundable	dable
Numb			and all and a		investment companies	regulated companies	Health insurance credit	dıt	portion	tion
		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(64)		(65)	(99)	(67)	(89)	(69)	(02)	(71)	(72)	(73)
All returns, total 1,121	1,121,141	1,566,411	349,860	82,154	12,717	123,633	17,834	32,514	19,162,460	34,012,332
No adjusted gross income	5,141	629.6	27,439	7,114	8**	**83,671	1	I	120,306	112,517
	*3,985	•1,113	20,881	3,130	1	1	1	ı	2,580,208	1,700,880
	-2,220	96.	16,176	4,083	1 ;	1;	.1,990	*3,946	4,345,149	6,728,879
\$15,000 under \$20,000	397	23	24,069	5,576	: :	: :	-1,900	-2.890	3,583,238	10,333,287 8,248,838
	.371	*85	16.580	2.946	298.	•143	.2 991	960 6.	2 826 136	4 729 982
_	*1,993	-2,752	25,035	5,046	*1,992	6.72.	2,023	*3,409	1,745,481	1,843,617
	_	.762	41,006	12,377	1	1	*2,950	*1,949	717,120	314,332
		*2,287	33,382	5,288	*2,875	*2,212	1,154	*2,684	ı	ı
\$50,000 under \$75,000	18,557	10,354	995'09	10,126	.930	•263	1,881	*7,221	1	1
	_	70,158	31,002	9,021	*2,684	*504	*2,744	*7,775	1	t
		725,137	20,315	4,251	**3,534	**26,958	*148	*471	ı	1
•		536,241	5,279	3,673	:	: :	.40	.49	1	1
		25,192	1,126	424	104	1,346		1	1	1
\$1,500,000 under \$1,300,000	3 781	33,809	297	727	7/.	305	1 0	1 4	I	1
		23.087	345	323	1 89	1 7 10		61.	1 1	1 1
-		6,491	126	333	18	1,115	1	. 1	ı	t
\$10,000,000 or more	968	4,103	134	310	19	3,395	1	ı	1	1
Taxable returns, total1106	1,106,070 1,5	1,549,454	217,776	51,255	12,339	39,784	14,691	27,180	ı	1
No adjusted gross income	203	298	135	85	1	1	ı	1	1	1
\$1 under \$5,000.	1,990	969.	8.	.62	1	1	1	t	ı	ı
\$5,000 under \$10,000	9.	.5	*1,307	*132	1	1	:	;	1	1
\$10,000 under \$15,000	1	1	*5,073	•736	1	1	1	1	1	1
\$15,000 under \$20,000	1	1	10,958	3,114	ł	1	1,900	12,890		1
	.227	•71	10,301	1,902	t	1	*2,991	*2,096	1	1
	1	1	15,230	2,045	1,992	*279	*2,023	*3,409	1	ī
\$30,000 under \$40,000		150	28,351	796'6	1 9	1 6	-2,023	1,418	t	1
	3,636 17,839	902'5	59 188	9.749	6/8/5	2,2,212	1881	1,826	1 1	1 1
	_	2000	000	0 1				177')		1
\$100 000 under \$100,000	167,033	190,587	30,993	9,020	2,684	504	-2,744	6///-	1	1
		536 054	5,259	3,650	150,5	676'07	140	1/4	: 1	1 1
		125,141	1,121	416	•104	-1,346	! 1	! !	ı	1
\$1,000,000 or more	21,415	82,231	1,100	1.416	223	7,757	*14	•24	1	1
Nontaxable returns, total	15,071	16,957	132,084	30,899	378	83,848	*3,144	*5,334	19,162,460	34,012,332

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-money amounts are in thousands of dollars)

							) YB	lax one at	Predetermined estimated	n estimated
Size of adjusted gross income	7 T	Total	Refu	Refunded	Credited estima	Credited to 2004 estimated tax	time o	time of filing	tax penalty	nalty
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(92)	(77)	(78)	(62)	(80)	(81)	(82)	(83)
All returns, total	105,361,848	254,553,541	102,004,984	219,751,889	5,199,186	34,801,652	21,072,333	73,741,408	4,829,886	619,485
No adjusted gross income	753,043	2,828,953	703,412	2,323,112	66,716	505,841	127,785	175,854	21,802	1,600
\$1 under \$5,000	9,104,172	3,423,119	9,012,024	3,322,406	130,381	100,713	1,245,411	320,906	18,617	950
\$5,000 under \$10,000	10,339,059	11,088,447	10,240,555	10,967,119	154,142	121,328	1,295,371	671,954	161,333	5,324
\$10,000 under \$15,000. \$15,000 under \$20,000.	10,202,639 9,768,688	17,382,528 18,949,780	10,058,892 9,614,609	17,149,240 18,629,279	254,693 306,397	233,289	1,384,149 1,311,434	901,747 1,085,283	188,633 184,959	7,620 9,915
\$20.000 under \$25.000.	8.527.248	16.366.636	8.333.594	16.068.281	304 508	298.355	1.250.672	1 188 282	222 873	13 063
\$25,000 under \$30,000.	7,358,024	13,636,450	7,201,560	13,317,493	260,437	318,957	1,152,383	1,268,317	225,623	12,387
\$30,000 under \$40,000	11,688,158	21,485,158	11,388,150	20,834,022	483,298	651,135	2,226,746	2,962,779	503,327	31,127
\$40,000 under \$50,000.	8,548,907	18,420,886	8,297,855	17,712,936	418,624	707,950	1,884,425	2,924,164	437,024	29,500
\$50,000 under \$75,000	13,692,855	35,113,618	13,193,200	33,375,321	780,191	1,738,297	3,653,872	7,226,963	929,033	67,554
\$75,000 under \$100,000.	7,603,981	25,542,881	7,236,080	24,066,744	559,118	1,476,137	1,925,100	5,650,515	592,233	50,064
\$100,000 under \$200,000	6,319,280	31,232,535	5,741,750	26,254,717	873,448	4,977,818	2,545,269	13,296,675	808'698	124,731
\$200,000 under \$500,000.	1,148,673	14,624,920	831,798	8,654,225	416,083	5,970,695	842,237	13,401,681	355,634	120,197
\$1 000 000 under \$1 500 000	196,920	7,036,746 3,034,186	20.635	2,985,294	113,311	2,111,452	155,818	7,294,730	78,923	59,358
\$1,500,000 under \$2,000,000	20,496	1,922,007	8,148	544.634	14,626	1,377,373	13,385	1.828.209	7.639	12.045
\$2,000,000 under \$5,000,000	29,505	4,738,568	10,594	1,174,060	22,146	3,564,509	18,553	4,447,051	10,794	26,329
\$5,000,000 under \$10,000,000	7,349	2,669,636	2,224	569,261	5,952	2,100,375	3,779	2,033,430	2,291	11,034
\$10,000,000 or more	4,347	4,996,488	1,163	813,583	3,743	4,182,905	1,752	3,917,520	1,096	14,301
Taxable returns, total	70,092,196	178,685,247	67,129,776	145,316,025	4,554,992	33,369,221	18,744,508	71,565,718	4,372,966	596,018
No adjusted gross income	2,392	92,166	1,646	38,338	965	53,828	2,097	30,800	716	127
\$1 under \$5,000	384,505	107,986	355,523	96,634	37,241	11,352	439,727	43,206	9.	(Z)
\$5,000 under \$10,000.	3,357,727	1,331,489	3,329,905	1,312,291	46,707	19,198	753,544	263,164	50,692	1,791
\$10,000 under \$15,000.	4,878,279 5 161 818	3,047,043	4,788,010	2,941,906	164,826	105,137	1,156,752	660,129	124,544	5,199
\$20 000 mader \$35 000	4 000 587	4 604 105	4 607 744	4 404 004	010,010	200,000	4 000 500	250,010	100,101	1, 6
\$25,000 under \$30,000	4,993,367	6.089.586	4,827,741	4,481,024	250,012	203,171	1,099,596	962,377	161,450	9,413
\$30,000 under \$40,000.	9,736,812	15,199,308	9,467,007	14,634,556	440,630	564,753	2,112,410	2,716,543	452,622	27,919
\$40,000 under \$50,000	7,825,189	15,676,561	7,584,548	15,022,365	395,345	654,196	1,837,062	2,781,584	413,304	27,486
\$50,000 under \$75,000.	13,383,576	33,309,805	12,895,362	31,644,657	759,026	1,665,148	3,629,116	7,148,392	918,577	66,515
\$75,000 under \$100,000	7,559,795	25,021,986	7,194,372	23,587,886	552,889	1,434,101	1,920,935	5,636,374	588,941	49,688
\$100,000 under \$200,000	6,305,111	30,943,164	5,729,326	26,010,993	870,886	4,932,171	2,543,761	13,289,818	868,828	124,593
\$200,000 under \$500,000	1,147,075	14,544,862	830,566	8,598,918	415,528	5,945,944	842,059	13,400,459	355,535	120,179
\$500,000 under \$1,000,000	198,257	7,067,825	108,542	2,966,204	113,208	4,101,621	155,793	7,294,619	78,912	59,356
a l'agging of Higher	106,436	17,323,810	42,004	4,072,679	11,112	13,251,132	/1,654	15,371,403	40,053	86,093
Nontaxable returns, total	35,269,653	75,868,294	34,875,208	74.435.864	644.194	1.432.431	2.327.824	2 175 690	456.920	23.468

\*\* Data combined to avoid disclosure of information for specific taxpayers.

(Z) Less than \$500.

NOTE: Detail may not add to total because of rounding.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

			Tax	Tax credits	
Size of adjusted gross income	All retums	ř	Total	Child	Child care credit
		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)
All returns, total	0.03	0.51	0.74	1.60	1.95
No adjusted gross income	1.64	28.73	21.05	98.58	99 28
\$1 under \$5,000	1.11	15.08	35.33	1	ı
\$5,000 under \$10,000	1.08	4.20	5.01	70.67	86.85
\$10,000 under \$15,000	1,1	3.02	4.11	15.71	19.92
a 13,000 under \$20,000	01.10	5.23	2.93	0.00	6.53
\$20,000 under \$25,000	1.26	2.02	2.51	6.44	7.38
\$25,000 under \$30,000	1.37	2.16	2.54	6.55	7.61
\$50,000 under \$50,000	1.07	1.79	2.21	5.03	, v.
\$50,000 under \$75,000	0.77	1.36	1.68	3.46	4.17
\$75,000 under \$100,000.	0.94	1.67	2.20	4.16	5.07
\$100,000 under \$200,000	0.97	1.86	3.37	3.91	4.94
\$200,000 under \$500,000	1.00	1.78	6.87	4.56	5.61
\$500,000 under \$1,000,000.	1.15	1.66	7.07	••5.06	5.97
\$1,000,000 under \$1,500,000	140	1,89	6.63	: :	: :
\$1,300,000 under \$2,000,000	121	46:- C	0 c	:	:
\$5,000,000 under \$10,000,000	0.71	0.83	2.50	:	:
\$10,000,000 or more	1	ı	1	•	:
Taxable returns, total	0.21	0.62	0.87	1.87	2.27
No adjusted gross income	17.19	21.27	25.21	98.58	99.28
\$1 under \$5,000	4.48	17.82	27.63	1	;
\$5,000 under \$10,000	2.04	7.80	8.75	ı	1
\$10,000 under \$15,000	1 66	4.73	6.91	ţ	1
\$15,000 under \$20,000	161	4.60	6.95	70.69	83.61
\$20,000 under \$25,000	1.65	3.80	5.79	60.22	70.45
\$25,000 under \$30,000	1.65	3.44	4.18	13.86	15.94
\$30,000 under \$40,000	1.14	2.15	2.65	6.96	8.01
\$40,000 under \$20,000	0.78	1.40	2.45	3.57	6.34
		1	c c		C T
\$75,000 under \$100,000	0.95	1.68	2.18	20.00	01.0
\$200 000 under \$500 000	100	1.86	3.28	- 85.4 - 87.4	5.04
\$500,000 under \$1,000,000	1.16	1.66	7.17	••5.06	26:3-4
\$1,000,000 or more	0 62	0.79	1.71	•	:
Nontaxable returns, total	0.46	1.09	1.58	3.13	3.81
Footnotes at end of table,					

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments,

					Tax credits	Tax credits-continued				
Size of adjusted gross income	Credit elderly an	Credit for the elderly and disabled	Child ta	Child tax credit	Educ	Education credit	Retireme contribut	Retirement savings contribution credit	Adoption credit	ר credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	11.93	14.64	0.71	0.85	1,52	1.94	1.76	2:32	15.91	20.31
No adjusted gross income	39.03	45.56	31.85	24.51	39.57	41.00	33.88	34.17	1	ţ
\$1 under \$5,000	ı	1	99.18	83.67	86.41	71.02	ı	ŧ	ı	1
\$5,000 under \$10,000.	28.84	36.80	71.51	58.55	12.21	13.62	18.15	20.80	ı	ı
\$10,000 under \$15,000. \$15,000 under \$20,000.	17.62	19.63 26.08	6.52	8.34 3.90	5.81	6.58	8.24 5.19	6.68	1 1	1 1
\$20,000 under \$25,000	42.18	50.16	2.82	3.19	5.54	6.93	4.12	5.45	1	1
\$25,000 under \$30,000	ı	1	2.77	3.11	5.20	6.42	5.02	6.59	99.95	99.95
\$30,000 under \$40,000	ı	ı	2.12	2.36 2.45	3.88	4.75	3.59	4.22	50.34	56.15
\$50,000 under \$75,000	l #	1 1	1.57	1.78	3.23	4.06	J	3 1	31.89	38.19
\$75,000 under \$100,000	ı	ı	1.99	2.29	4.07	5.13	1	ī	32.52	36.35
\$100,000 under \$200,000	1	ı	••2.62	**3.16	26.52	32.47	I	I	27.25	31.86
\$200,000 under \$500,000	1	:	: :	:	1	1	1 :	1 1	36.21	20.38
\$1,000,000 under \$1,500,000		1 1	1 1	1 1	. 1	1 1	1 1	1 1	2 1	3 1
\$1,500,000 under \$2,000,000	1	1	1	ı	ı	t	ı	1	:	:
\$2,000,000 under \$5,000,000	ı	t	t	1	ı	1 1	1	1 1	1:	1:
\$10,000,000 or more.	1	1	1	: I	1	1	1	ı	ı	ı
Taxable returns, total	16.39	19.60	0.86	0.99	1.78	2.30	2.20	2.72	21.85	26.66
No adjusted gross income	42.11	45.82	24.26	28.40	48.48	51.53	47.13	50.16	ı	ı
\$1 under \$5,000	ı	1	91.83	91.83	1	ı	1	ı	I	1
\$5,000 under \$10,000	99.84	95.86	98.75	98.75	60.22	65.30	99.92	98.75	ı	t
\$15,000 under \$20,000.	23.96	28.03	27.47	27.64	7.90	9.83	6.99	8.79	!	1 1
\$20,000 under \$25,000	48.24	62.14	14.07	14.48	7.27	9.10	5.50	7.35	ı	t
\$25,000 under \$30,000	ı	ı	5.26	5.50	6.94	8.78	7.96	10.26	1 0	1 90 1
\$40,000 under \$50,000	: 1	1 1	2.46	2.71	4.91	6.19	3.78	4.30	99.97	99.97
\$50,000 under \$75,000	ı	1	1.61	1.81	3.33	4.20	ı	1	50.47	59.37
\$75,000 under \$100,000	1	t	2.00	2.29	4.10	5.17	ı	1	59'29	68.91
\$100,000 under \$200,000	1	ı	••2.63	**3.17	26.67	32.85	1	ı	28.60	31.34
\$500,000 under \$1,000,000.	1 1	1 1	: 1	: 1	1 1	1 1	1 1	ļ I	82.48 **75.13	**23.53
\$1,000,000 or more	1	1	ı	ı	1	•	1	1	:	:
Nontaxable returns, total	17.42	21.78	1.38	1.81	2.98	3.67	3.04	4.02	23.21	30.43
Footnotes at end of table.										

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments,

					Tax creditscontinued	continued				
Size of adjusted gross income	Eamed income offset income to	Earned income credit used to offset income tax before credits	Minim	Minimum tax credit	Foreign	Foreign tax credit	General business credit	ousiness	Empowerment zone and community renewal credit	nt zone and snewal credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total	2.19	3.13	5.63	5.54	1.06	2.80	6.15	5.22	14.99	14.14
No adjusted gross income	:	*	:	:	69.33	41.70	ı	1	:	:
\$1 under \$5,000	ţ	I	**61.02	**29.13	15.64	23.10	99.95	99.95	1	ŧ
\$5,000 under \$10,000	F 04	10.08	71.44	71 84	15.73	25.60	99.95	99,95	1:	1:
\$15,000 under \$20,000	7.61	9.63	76.80	96.24	10.48	34.73	49.85	57.13	1	1
\$20,000 under \$25,000	4.82	5.90	73.04	61 40	10.19	31.93	63.87	71.25	**70.81	*73.19
\$25,000 under \$30,000	4.19 8.60	5.20	30.00	64.43	10.18	37.05	55.58	61.31	99.95	99.95
\$40,000 under \$50,000.	60.0	12.20	30.17	44.47	6.68	28.61	22.25	31.80	99.95	99.95
\$50,000 under \$75,000	1	1	17.07	23.00	4.06	16.53	16.03	22.27	69.25	70.38
\$75,000 under \$100,000	ţ	1	18.51	32.55	4.43	23.34	18.61	28.64	75.24	85.17
\$100,000 under \$200,000	ı	t	9.13	14 13	2.73	11.04	11.05	18.33	48.85	47.33
\$200,000 under \$500,000.	1 1	1 1	8.80	15.48	1.90	8.19	11.41	15.41	12.01	24 20
\$1,000,000 under \$1,500,000.	1 1	1 4	6.77	15.28	2:00	8.22	5.71	12.25	10.85	15.84
\$1,500,000 under \$2,000,000	ı	ı	6.34	13.44	1.72	8.81	5.26	11.98	10.02	30.10
\$2,000,000 under \$5,000,000	1	1	3.58	7.54	0.84	4.78	2.60	5.53	7.37	17.76
\$3,000,000 under \$10,000,000	1 1	1 1	7.30	90:04	0.87	3.01	96.1	- B.S.	9.72	06.6
Taxable returns, total	3.55	5.15	5.83	5.92	1.11	2.83	6.49	5.38	15.31	14.44
No adjusted gross income	:	:	1	1	49.01	44.03	1	1	:	:
\$1 under \$5,000.	1	ŝ †	1	1	17.82	28.18	1	1	1	1
\$5,000 under \$10,000	**8.95	**9.33	1	1	19.06	32.89	1	1	t	ı
\$10,000 under \$15,000. \$15,000 under \$20,000.	7.05	8.21	99.95	66.66	14.36	31.58	70.56	77 42	: 1	; !
\$20,000 under \$25,000.	15.97	16.76	83.44	93.38	10.78	34.25	90.81	83.18	**98.61	**95.74
\$25,000 under \$30,000	5.44	6.58	80.11	98.02	11.16	32.50	59.80	67.97	1	1
\$30,000 under \$40,000	11.12	16.24	54.42	91.58	7,53	21.00	36.52	40.64	1 1	1 5
\$50,000 under \$75,000	1 1	1 1	31.26 19.05	45.39 26.44	6.92 4.14	31.47 16.51	23.73 17.26	34.75 25.58	78.26	85.79
\$75,000 under \$100,000.	1	1	19.45	33.45	4.47	23.82	19.24	29.95	75.24	85.17
\$100,000 under \$200,000.	ì	t	9.21	14.34	2.73	11.11	11.22	18.74	48.95	47.47
\$200,000 under \$500,000.	1 1	1 1	8.92	17.36	1.90	8.23	11.45 6.62	15.68	12.01	24.22
\$1,000,000 or more	:	1	3.33	5.10	0.82	2.03	2 40	2.82	5.56	9.31
Nontaxable returns, total	2.85	3.99	21.31	13.80	8.27	19.92	18.72	21.50	63.13	57.44
Footnotes at end of table.										

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

				Tax credits	Tax credits-continued			
Size of adjusted gross income	Nonconventional fuel credit	nventional source fuel credit	Rate re	Rate reduction credit	New Yo	New York liberty zone credit	Othe	Other tax credits
	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All returns, total	34.07	39.52	6.27	6.83	23,94	36.65	15.95	15.98
No adjusted gross income	1	ı	ı	1	43.43	10.35	ı	I
\$1 under \$5,000	ı	1	1	:	:	1	1	1
\$5,000 under \$10,000	99.95	99.95	27.45	30.32	ı	1	1 10	1 8
\$10,000 under \$15,000. \$15,000 under \$20,000.	1 1	1 1	20.48	22.13	: 1	1 1	99.97	76.96 99.97
\$20,000 under \$25,000	1	ı	15.66	17.29	1	1	99.97	26.98
\$25,000 under \$30,000	1	ı	15.57	16.61	ı	ı	61.72	89.99
\$30,000 under \$40,000.	92.66	93.76	17.46	18.32	ţ	t	70.59	99.33
\$40,000 under \$50,000	82.49 99.95	82.49 99.95	21.84	22.28	1 1	1 1	42.93 26.98	84.10 42.10
\$75,000 mider \$100,000	60 63	00 64	:	:			43.35	50.0
\$100,000 under \$200,000.	70.28	79.96	**24.16	**24.11	64.29	29.60	48.37	76.80
\$200,000 under \$500,000	**22.55	**18.25	29.17	28.76	**24.56	40.32	**18.99	**28.91
\$500,000 under \$1,000,000	:	:	33.99	35.65	:	:	:	:
\$1,000,000 under \$1,500,000	: :	: :	39.53	41.62	: :	: :	18.40	60.56
\$2,000,000 under \$5,000,000	:	:	18.28	18.24	:	:	9.82	28.65
\$5,000,000 under \$10,000,000	:	:	18.24	18.46	:		5.84	31.36
\$10,000,000 or more	:	:	ı	1	:	*		ı
Taxable returns, total	36.05	39.81	96.9	7.47	24.79	37.52	16.88	15.75
No adjusted gross income	ı	1	1	1	48.23	0.70	1	ı
\$1 under \$5,000	ı	1	t	1	1	1	1	ı
\$5,000 under \$10,000	ı	ı	30.38	32.47	l	1	1	1
\$10,000 under \$15,000	1	1 :	21.79	23.02	1		26.99	26.66
			10:21	00:07				
\$25,000 under \$25,000	1	1	21.28	22.32	ı		99.97	99.97
\$30,000 under \$40,000.	99.76	99.76	18.48	19.38	: 1	ı I	99.68	60.96
\$40,000 under \$50,000	82.49	82.49	22.49	23.02	1	ì	43.42	84.13
\$50,000 under \$75,000	99.95	99.95	20.36	21.09	;	1	27.99	44.57
\$75,000 under \$100,000	69.63	99.61	:	:	1	ı	43.35	60.65
\$100,000 under \$200,000.	70.28	29.96	**24.17	*24,11	75.52	69'02	48.37	76.80
\$200,000 under \$500,000	22.65	*18.51	33.00	28.79	24.67	**40.44	19.03	29.12
\$1,000,000 or more.	:	:	21.94	24.25	:	:	9.39	6.33
Nontaxable returns, total	99.53	18.23	14.44	16.82	85.12	82.73	48.68	66.53
Footnotes at end of table.								

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

	oul	Іпсоте	Form 497	Form 4970 tax-trusts	ĭ	Total		All other taxes	r taxes	
Size of adjusted gross income	tax	tax əfter credits	accum distri	accumulation distribution	ince	income	Total	tal	Penalty tax on qualified retirement plans	on qualified nt plans
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
All returns, total	0.21	0.21	30.89	10.53	0.21	0.21	0.56	0.85	1.68	2.62
No adjusted gross income	17.21	10.29	1	1	17.19	10.28	4.83	6.05	12.03	16.05
\$1 under \$5,000	4.48	22.18	1	ı	4.48	22.18	2.99	5.69	13.41	23.21
\$5,000 under \$10,000	2.04	2.74	t	1	2.04	2.74	2.42	2.93	10.57	16.21
\$15,000 under \$20,000	1.61	1.85	<b>!</b> ]	1 1	1.60	1.85	2.93	3.82	7.36	11.44
\$20,000 under \$25,000	1.65	1.86	1	ı	1.65	1.86	3.17	4.47	7.07	10.02
\$25,000 under \$30,000	1.65	1.90	1	ı	1.65	1.90	3.36	4.96	6.94	9.83
\$30,000 under \$40,000	1.14	1.30	I	1	1.14	1.30	2.50	3.78	4.94	6.58
\$50,000 under \$75,000	0.78	1.37 0.91	1 1	1 1	0.78	0.91	1.92	3.13	3.64	5.16
\$75,000 under \$100,000.	0.95	1.08	1	ţ	0.95	1.08	2.54	3.65	5.00	7.34
\$100,000 under \$200,000	0.97	0.91	1	l	0.97	0.91	2.00	2.25	4.76	6.34
\$200,000 under \$500,000.	1.00	06:0	t	ı	1.00	06:0	1.73	2.27	6.38	11.55
\$500,000 under \$1,000,000	1.16	1.06	1 9	1 ;	1.16	1.06	1.85	2.62	9.76	26.60
\$1,000,000 under \$1,500,000	1.40	1.37 1.28	93 64	76.76	1.40	1.37	2.13	3.21	11.97	30.18
\$2,000,000 under \$5,000,000	0.64	0.59	**29.37	••0.70	0.64	0.59	1.04	2.43	6.65	18.71
\$5,000,000 under \$10,000,000	0.71	0.62	. :	:	0.71	0.62	0.94	2.25	6.30	7.00
\$10,000,000 or more	ł	I	1	ı	1	1	1	1	1	1
Taxable returns, total	0.21	0.21	30.89	10.53	0.21	0.21	62.0	1.03	1.89	2.84
No adjusted gross income	17.21	10.29	1	ı	17.19	10.28	27.61	20.47	55.26	34.55
\$1 under \$5,000	4.48	22.18	I	1	4.48	22.18	18.90	25.31	53.30	83.96
\$5,000 under \$10,000	2.04	2.74	ı	1	2.04	2.74	7.55	9.54	23.24	40.08
\$15,000 under \$20,000	1.60	1.85	1 1	1 1	1.66	1,88	4.85	6.13	11.86	19.36
\$20,000 under \$25,000.	1.65	1.86	!	1	1.65	1.86	4.59	6.69	06.6	13.47
\$25,000 under \$30,000	1.65	1.90	ı	ı	1.65	1.90	4.42	6.67	8.96	12.79
\$30,000 under \$40,000	1.14	1.30	I	ı	1.14	1.30	2.90	4.53	5.59	7.45
\$40,000 under \$50,000 \$50,000 under \$75,000	1.13	1.37	1 1	1 1	1.13	1.37	2.90	4.58 3.25	5.35	8.29
\$75.000 under \$100.000	0.95	1.08	ı		0.05	108	2 55	3 68	7.03	7.37
\$100,000 under \$200,000	76.0	0.91	I I	1 1	0.97	0.91	2:00	2.26	4.76	6.35
\$200,000 under \$500,000	1.00	0:00	1	ı	1.00	06:0	1.73	2.28	6:39	11.57
\$500,000 under \$1,000,000	1.16	1.06	1 90	1 5	1.16	1.06	1.85	2.62	9.77	26.64
\$1,000,000 or more	0.62	0:30	30.89	10.53	0.62	0.30	0.98	1.33	6.65	15.86
Nontaxable returns, total	-	_	1	1	t	1	1.05	1.71	3.77	5.27
Footnotes at end of table.										

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments,

Size of adjusted gross income         Self-employment         Scial security laves           All returns, lotal	Household employment tax  Number of returns  (48)  5.65  34.19  71.40  69.93  46.09  69.93  41.82  43.66  31.19	ehold Amount Amount (49) (8.87 19.83 95.07 56.07 56.07 64.17 64.65 69.46 49.74 83.60 53.61 46.29 40.12 11.673	Used to offset other laxes  Number of An returns  (50)  (143  8.17  4.27  3.06  3.57  4.77  6.16  6.16  8.77	4 to Amount (51) 2.02 12.42 6.04 3.97 4.27 5.97 6.70 7.81	(52)  (52)  0.20  5.27  2.77  1.82  1.56  1.60  1.13  1.12  0.95	(53) (53) (53) (53) (53) (53) (53) (53)
Number of returns         Amount (45)         Number of returns           (44)         (45)         (46)           (528         6.82         5.66           5.28         6.82         5.450           3.07         4.17         21.73           2.49         2.95         14.16           2.62         3.76         4.69         21.55           3.78         2.95         4.69         21.55           3.79         4.63         22.58         3.166           2.24         3.51         16.04         25.56           3.78         5.26         31.66         22.58           3.79         4.63         22.58         31.66           2.24         3.51         16.04         25.56           3.79         4.63         25.56         31.66           2.24         3.51         16.37         21.52           0.00         1.17         2.23         40.29           0.00         1.17         2.23         40.29           0.00         1.17         2.23         40.29           0.00         1.17         2.43         2.23           0.00         1.06         1.91         3	Number of returns (48) (5.65 34.19 71.40 46.09 58.74 69.93 41.82 49.97 43.66 31.19 27.65	6.87 (49) 6.87 19.83 95.07 56.07 64.17 64.65 69.46 49.74 83.60 53.61 46.29 40.12 16.73	Number of returns (50) (50) 1.43 8.17 4.27 3.06 3.57 4.77 5.20 6.16 8.77 -	(51) 2.02 12.42 6.04 3.97 4.27 5.97 6.70 7.81	(52) (52) 0.20 5.27 2.77 1.82 1.56 1.56 1.60 1.61 1.13 1.12 0.78	63) (53) (53) 0.20 5.86 7.47 7.47 1.97 1.82 1.82 1.86 1.27 1.07 0.89
(44)         (45)         (46)           0.54         0.92         5.66           5.28         6.82         5.66           2.49         2.95         14.16           2.49         2.95         14.16           2.49         2.95         14.16           3.78         4.17         21.73           2.49         2.95         14.16           3.78         4.69         21.55           3.76         4.69         21.55           3.76         4.69         21.55           3.76         4.69         21.55           3.79         4.07         22.58           3.09         4.69         27.25           3.09         4.69         27.25           3.00         4.69         27.25           3.00         2.24         3.51         16.04           4.07         2.24         3.51         16.04           5.16         2.43         4.07         22.58           5.16         2.43         40.29         27.22           5.00         2.16         3.60         33.71           5.00         2.10         2.23         2.23           5.	5.65 34.19 77.40 49.91 46.09 58.74 69.93 41.82 49.97 43.66 31.19	(49) 6.87 19.83 95.07 56.07 64.17 64.65 69.46 49.74 83.60 53.61 46.29 40.12 16.73	(50) 1.43 8.17 4.27 3.06 3.57 4.77 5.20 6.16 8.77	(51) 2.02 12.42 6.04 3.97 4.27 5.97 6.70 7.81	(52) 0.20 0.20 5.27 1.82 1.56 1.56 1.60 1.13 1.13 0.78	(53) 0.20 5.86 7.47 2.63 1.97 1.82 1.82 1.85 1.27 1.35 0.89
0.54         0.92         5.66           5.28         6.82         54.50           2.49         2.95         15.92           2.49         2.95         14.16           2.62         3.14         14.16           3.76         4.69         21.55           3.76         2.24         3.56         4.69           3.76         2.24         3.51         16.04           2.23         3.09         4.63         25.55           3.09         4.63         25.55         31.66           2.24         3.51         16.04         22.58           3.09         4.63         25.55         25.55           3.09         4.63         25.55         25.55           1.30         2.24         3.51         16.04           2.24         3.51         16.04         27.22           000         2.16         2.43         46.29         50.13           000         1.17         2.23         40.29         7.10           1.06         1.91         35.96         7.10         20.63           2.09         2.09         2.23         20.33         20.63           2.09	5.65 34.19 71.40 49.91 46.09 58.74 69.93 41.82 49.97 43.66 31.19	6.87 19.83 95.07 56.07 64.17 64.65 69.46 49.74 83.60 53.61 40.12 16.73	1.43 8.17 4.27 3.06 3.57 4.77 5.20 6.16	2.02 12.42 6.04 3.97 4.27 5.97 6.70 7.81	0.20 5.27 2.77 1.82 1.58 1.56 1.60 1.61 1.13 1.13 0.78	5.86 5.86 7.47 7.47 1.97 1.83 1.82 1.35 1.35 0.39
5.28         6.82         54.50           3.07         4.17         21.73           2.49         2.95         15.92           2.62         3.44         14.16           3.18         3.98         20.01           3.18         3.50         4.69         21.55           3.76         5.26         31.66         22.58           3.79         4.63         22.58         31.66           2.83         4.07         22.58         31.66           2.24         3.51         16.04           2.24         3.51         16.04           2.24         3.51         16.04           2.24         3.51         16.04           3.00         2.24         3.43         66.24           3.00         2.27         3.43         66.24           3.00         2.27         3.43         66.24           3.00         2.23         40.29         1.11           3.00         2.23         40.29         1.11           3.00         2.4.3         1.12         7.10           3.00         2.4.3         1.12         7.10           3.00         2.0.93         2.7.37	34.19 71.40 49.91 46.09 58.74 69.93 41.82 49.97 43.66 31.19	19.83 95.07 56.07 64.17 64.65 69.46 49.74 83.60 53.61 46.29 16.73	8.17 4.27 3.06 3.57 4.77 5.20 6.16	12.42 6.04 3.97 4.27 5.97 6.70 7.81	5.27 2.77 1.82 1.58 1.56 1.60 1.13 1.13 0.78	5.86 7.47 2.63 1.97 1.82 1.86 1.27 1.27 1.35 0.89
3.07     4.17     21.73       2.49     2.95     3.14     15.92       2.62     3.14     14.16     14.16       3.18     3.98     20.01       3.76     4.69     21.55       3.76     4.69     21.55       3.79     4.07     22.58       3.09     4.63     25.56       2.24     3.51     16.04       2.92     4.05     19.37       2.16     2.43     16.32       2.16     2.43     16.22       1.97     2.69     50.13       2.16     2.43     16.24       2.16     2.43     16.24       2.16     2.43     16.24       2.16     2.35     50.13       2.16     2.23     40.29       1.17     2.23     40.29       1.17     2.23     40.29       1.17     2.23     27.30       2.08     27.37     17.10       30.07     24.98     17.10       5.06     6.50     20.63       5.06     6.42     38.52       5.06     6.42     25.22       5.07     7.16     35.04       5.07     7.16     35.04       5.07     27.60	71.40 49.91 46.09 58.74 69.93 41.82 49.97 43.66 31.19	95.07 56.07 64.17 64.65 69.46 49.74 83.60 53.61 40.12 16.73	4.27 3.06 3.57 4.77 5.20 6.16	6.04 3.97 4.27 5.97 6.70 7.81	2.77 1.82 1.58 1.56 1.60 1.61 1.13 1.13 0.78	7.47 2.63 1.97 1.83 1.86 1.27 1.27 1.07 0.89
2.49 2.95 15.02 2.62 3.14 14.16 3.18 3.98 2.001 3.50 4.69 21.55 3.09 4.63 22.58 3.09 4.63 22.58 3.09 4.63 22.58 2.24 3.51 16.04 2.16 2.43 16.04 2.16 2.43 16.04 2.16 2.43 16.04 2.16 2.43 16.02 1.97 2.23 40.29 1.18 3.86 4.94 25.22 3.38 5.10 16.20	49.91 46.09 58.74 69.93 41.82 49.97 43.66 31.19	56.07 64.17 64.17 64.65 69.46 49.74 83.60 53.61 40.12 16.73	3.06 3.57 4.77 5.20 6.16 8.77	3.97 4.27 5.97 6.70 7.81	1.82 1.56 1.56 1.60 1.11 1.12 0.78	2.63 1.97 1.83 1.86 1.27 1.27 1.07 0.89
2.62     3.14     14.16       3.18     3.98     20.01       3.50     4.69     21.55       2.83     4.07     22.58       3.09     4.63     22.55       2.24     3.51     16.04       2.92     4.05     19.37       2.16     2.43     16.32       1.97     2.29     50.13       2.16     2.23     66.24       2.16     2.23     40.29       1.17     2.23     40.29       1.17     2.23     40.29       1.06     1.91     35.95       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     -     -       -     - <td< td=""><td>46.09 58.74 69.93 41.82 49.97 43.66 31.19 27.65</td><td>64.17 64.65 69.46 49.74 83.60 53.61 40.12 16.73</td><td>3.57 4.77 5.20 6.16</td><td>4.27 5.97 6.70 7.81 10.03</td><td>1.58 1.56 1.61 1.13 1.12 0.78</td><td>1.97 1.83 1.86 1.27 1.35 0.91 0.89</td></td<>	46.09 58.74 69.93 41.82 49.97 43.66 31.19 27.65	64.17 64.65 69.46 49.74 83.60 53.61 40.12 16.73	3.57 4.77 5.20 6.16	4.27 5.97 6.70 7.81 10.03	1.58 1.56 1.61 1.13 1.12 0.78	1.97 1.83 1.86 1.27 1.35 0.91 0.89
3.18     3.98     20.01       3.50     4.69     21.55       2.83     4.07     22.58       3.09     4.63     25.56       2.24     3.51     16.04       2.92     4.05     19.37       2.16     2.43     16.32       1.82     2.35     27.22       1.97     2.69     50.13       2.27     3.43     66.24       1.17     2.23     40.29       1.06     1.91     35.95       -     -     -       20.93     27.37     **74.94       8.15     9.90     28.01       5.06     6.50     20.63       5.07     7.16     33.04       5.07     7.16     33.204       5.07     7.16     33.34       5.07     7.16     27.50       3.38     5.10     27.50       2.31     3.66     16.20       2.31     3.66     16.20	58.74 69.93 41.82 49.97 43.66 31.19 27.65	64.65 69.46 49.74 83.60 53.61 46.29 40.12 11.73	4.77 5.20 6.16 8.77	5.97 6.70 7.81 10.03	1.56 1.60 1.13 1.12 0.78	1.83 1.86 1.27 1.35 0.91 0.89 0.89
3.50     4.69     21.55       3.76     5.26     31.66       2.83     4.07     22.58       3.09     4.63     22.55       2.24     3.51     16.04       2.92     4.05     19.37       2.16     2.43     16.32       1.97     2.69     50.13       2.27     3.43     66.24       1.17     2.23     40.29       1.17     2.23     40.29       1.06     1.91     35.95       -     -     -       20.93     27.37     **74.94       8.15     9.90     20.63       5.06     6.50     20.63       5.06     6.42     33.52       5.07     7.16     32.04       5.07     7.16     33.04       5.07     7.16     27.50       3.38     5.10     27.50       2.31     3.66     16.20       1.6.20     3.50     27.50	69.93 41.82 49.97 43.66 31.19	69.46 49.74 83.60 53.61 46.29 40.12 11.73	5.20 6.16 8.77	6.70 7.81 10.03	1.60 1.61 1.13 1.12 0.78	1.86 1.27 1.27 1.35 0.91 0.89 0.89
3.76     5.26     31.66       2.83     4.07     22.58       3.09     4.63     22.55       2.24     3.51     16.04       2.92     4.05     19.37       2.16     2.43     16.32       1.97     2.69     50.13       2.17     2.69     50.13       2.16     3.43     66.24       2.16     3.65     93.71       1.17     2.23     40.29       1.06     1.91     35.95       -     -     -       20.93     27.37     **74.94       8.15     9.90     28.01       5.06     6.50     20.63       5.06     6.42     33.52       5.07     7.16     33.204       5.07     7.16     33.31       3.38     5.10     27.50       2.31     3.66     16.20       2.31     3.66     16.20       2.31     3.66     16.20	41.82 49.97 43.66 31.19 27.65	49.74 83.60 53.61 46.29 40.12 16.73	6.16 8.77 -	7.81	1.61 1.13 0.78 0.95	1.86 1.27 1.35 0.91 0.89 0.89
2.83     4.07     22.58       3.09     4.63     25.55       2.24     3.51     16.04       2.24     3.51     16.04       2.24     3.51     16.04       2.16     2.43     16.32       1.97     2.69     50.13       2.27     3.43     66.24       2.27     3.43     66.24       1.17     2.23     40.29       1.06     1.91     35.96       -     -     -       -     -     -       20.93     27.37     7.40       8.15     9.90     20.63       5.06     6.50     20.63       5.07     7.16     33.204       5.07     7.16     33.204       5.07     7.16     27.50       33.86     5.10     27.50       1.31     3.60     16.20       2.31     3.66     16.20       1.50     3.531     3.65       2.51     3.60     16.20       2.52     3.60     16.20       3.38     5.10     27.50       2.51     3.60     16.20       2.52     3.60     16.20       2.52     3.60     16.20       3.38     <	49.97 43.66 31.19 27.65	83.60 53.61 46.29 40.12 16.73	8.77	10.03	1.13 1.12 0.78 0.95	1.27 1.35 0.91 1.07 0.89
3.09     4.63     25.55       2.24     3.51     16.04       2.92     4.05     19.37       2.16     2.43     16.32       1.82     2.35     27.22       1.97     2.69     50.13       2.16     3.65     93.71       1.17     2.23     40.29       1.06     1.91     35.95       -     -     -       -     - <td>43.66 31.19 27.65</td> <td>53.61 46.29 40.12 16.73</td> <td>ı</td> <td></td> <td>0.78</td> <td>1.35 0.91 1.07 0.89 0.89</td>	43.66 31.19 27.65	53.61 46.29 40.12 16.73	ı		0.78	1.35 0.91 1.07 0.89 0.89
2.92 4.05 19.37 16.04 2.16 2.43 16.32 1.82 2.35 2.72 2.73 2.16 2.27 3.43 66.24 2.17 1.17 2.23 40.29 1.06 1.91 35.95	31.19	46.29 40.12 16.73 11.97		ı	0.95	0.91
2.92       4.05       19.37         2.16       2.43       16.32         1.82       2.35       27.22         1.97       2.69       50.13         2.27       3.43       66.24         2.16       3.65       93.71         1.17       2.23       40.29         1.06       1.91       35.95         -       -       -         0.84       1.12       7.10         30.07       24.98          20.93       27.37          8.15       9.90       28.01         8.15       9.90       20.63         5.39       6.50       20.63         5.06       6.42       38.52         5.07       7.16       35.04         5.07       7.16       35.31         3.38       5.10       27.50         2.31       3.66       16.20         1.6.20       16.20	27.65	40.12	ı	ı	0.95	1.07
2.16     2.43     16.32       1.82     2.35     27.22       1.97     2.69     50.13       2.27     3.43     66.24       2.16     3.65     93.71       1.17     2.23     40.29       1.06     1.91     35.95       -     -     -       0.84     1.12     7.10       30.07     24.98     ***74.94       8.15     9.90     22.03       5.39     6.50     20.63       5.06     6.42     38.52       5.07     7.16     35.34       5.07     7.16     35.31       5.07     7.16     27.50       3.38     5.10     27.50       2.31     3.66     16.20		16.73	1	ı		0.89
1.82     2.35     27.22       1.97     2.69     50.13       2.16     3.65     93.71       1.17     2.23     40.29       1.06     1.91     35.96       -     -     -       0.84     1.12     7.40       30.07     24.98     **74.94       8.15     9.90     28.01       8.15     9.90     20.63       5.39     6.50     20.63       5.06     6.42     38.52       5.07     7.16     35.34       5.07     7.16     35.31       3.38     5.10     27.50       2.31     3.66     16.20       16.20     16.20	12.74	1197	ı	1	0.97	68.0
1.97 2.69 60.13 2.27 3.43 66.24 1.17 2.23 40.29 1.06 1.91 35.96	6.61		ı	ı	00.	10.4
2.27 3.43 90.24 1.17 2.23 40.29 1.06 1.91 35.95 	5.23	8.97	1 1	l i	1.10	1.37
1.17 2.23 40.29 1.06 1.91 35.96 	4.30	7.05	: 1	1	122	1.28
1.06 1.91 35.95	2.14	3.62	ı	1	0.64	0.59
	1.55	2.05	1	1	0.71	0.62
30.07 24.9874.94	1	ı	1	ı	1	1
20.93 27.37 "74.94 "75.99 "75.	5.82	6.08	1	1	0.21	0.20
20.93 27.37 **74.94 8.15 9.90 28.01 28.01 28.01 28.01 28.01 28.01 20.63 5.06 6.42 38.52 20.63 5.07 7.16 35.31 3.36 4.94 25.22 3.38 5.10 27.50 2.31 3.66 16.20	18.19	9.26	ı	ţ	17.19	9.58
8.15     9.90     28.01       5.39     6.50     20.63       5.06     6.42     38.52       5.07     7.10     32.04       5.07     7.16     35.31       3.36     4.94     25.22       3.38     5.10     27.50       2.31     3.66     16.20	1	1	1	ı	4.48	20.25
5.39     6.50     20.63       5.06     6.42     38.52       5.07     7.10     32.04       5.07     7.16     35.31       3.36     4.94     25.22       3.38     5.10     27.50       2.31     3.66     16.20	ı	1	1	1	2.04	3.00
5.06     6.42     38.52       5.17     7.10     32.04       5.07     7.16     35.31       3.36     4.94     25.22       3.38     5.10     27.50       2.31     3.66     16.20	63.97	73.27	ı	ı	1.66	2.03
5.17 7.10 32.04 5.07 7.16 35.31 3.36 4.94 25.22 3.38 5.10 27.50 2.31 3.66 16.20	95.90	82.72	'	1	1.61	1.88
5.07     7.16     35.31       3.36     4.94     25.22       3.38     5.10     27.50       2.31     3.66     16.20	1	t	1	1	1.65	1.86
3.36 4.94 25.22 3.38 5.10 27.50 2.31 3.66 16.20	42.71	53.66	ı	ı	1.65	1.89
3.38 5.10 27.50 2.31 3.66 16.20	53.73	65.70	1	1	1.14	1.29
7.31 3.56 10.20	47.29	30.78	1 1	1 1	0.78	0.91
_	2					107
2.95 4.08 19.37	29.80	43.98	1	ı	0.90	00.0
2.17	12.96	14.69	1 1	! 1	1.00	98.0
_	5.24	9.08	1	1	1.16	1.05
1.08 1.46 29.90	1.99	2.31	ı	ı	0.62	0:30
1.06	18.32	22.93	1.43	2.02	1.61	2.65

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

etums and amount (percent))	( )	
(Coefficient of variation for number of re		
(Coefficient of variation for number of re-		

					Tax pa	Tax payments				
Size of adjusted gross income	ř	Total	Incor	Income tax withheld	Estime	Estimated tax payments	Additional ch tax credit	Additional child tax credit	Payments with request for extension of filing time	rth request of filing time
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(54)	(55)	(99)	(57)	(58)	(65)	(09)	(61)	(62)	(63)
All returns, total	0.10	0.19	0.12	0.25	0.92	0.61	1.08	1.43	2.42	0.88
No adjusted gross income	3.06	3.36	3.52	4.44	6.52	5 2 7	7.97	9.76	14 40	11 23
\$1 under \$5,000	1.33	3.27	1.36	3.06	7.36	13.16	17.29	22.17	15.84	27.90
\$5,000 under \$10,000	1.24	2.01	1.27	1,95	5.82	9.59	11.83	15.88	16.37	19.48
\$10,000 under \$15,000 \$15,000 under \$20,000	123	1.53	1.27	1.55	4,64	6.10 6.3 <b>6</b>	2.60	3.25	16.32	20.63
\$20.000 under \$25.000	1.30	1.50	1.33	1.53	4.70	6.28	2.72	3.07	15.68	19.43
\$25,000 under \$30,000	1.39	1.57	1.43	1.61	4.94	5.95	3.26	3.80	14.92	22.89
\$30,000 under \$40,000	1.05	1.17	1.08	1.21	3.58	4.45	3.14	3.93	12.04	13.34
\$40,000 under \$50,000	1.08	1.24	1.11	1.29	3.64 2.56	4.58 3.34	4.99 7.41	6.72	12.74	17.83
			a (	1 4	, (c	07.6	7, 00	2020	6	
\$75,000 under \$100,000	0.95	1.07	1.02	1.12	3.08	3.70 2.18	20.47	40.11	9.43	11.82
\$200,000 under \$500,000	1.00	0.94	1.11	1.21	1.54	1.70	ı	1	3.22	3.73
\$500,000 under \$1,000,000	1.16	1.11	1.33	1.55	1.55	1.79	1	1	2.92	3.38
\$1,000,000 under \$1,500,000	1.40	1.40	1.59	2.04	1.70	1.91	1	1	2.70	3.14
\$1,500,000 under \$2,000,000	1.22	1.35	1.38	1.94	1.52	1.95	ī	ı	2.51	3.23
\$2,000,000 under \$5,000,000	0.64	0.63	0.74	70.1	0.78	0.30	1 1	1 1	0.36	0.96
\$10,000,000 or more.	1	1	1	1	1	1	ı	ı	ı	t
Taxable returns, total	0.22	0.20	0.24	0.26	0.99	0.62	16.86	18.90	2.55	0.88
No adjusted gross income	18.90	8.79	23.75	14.05	25.99	13.20	40.10	22.80	41.36	11 63
\$1 under \$5,000	6.05	19.03	6.52	23.65	17.58	22.77	ı	ı	23.72	65.55
\$5,000 under \$10,000	2.14	2.57	2.17	2.61	11.97	14.57	ı	ı	29.06	34.90
\$10,000 under \$15,000	1.75	1.98	1.81	2.01	6.15	8.11	ı	1	22.44 19.06	29.25
## ## ## ## ## ## ## ## ## ## ## ## ##	10.	00.1	2 :	<u></u>	5 6	00:0	J !	;	20 00	0 00
\$20,000 under \$25,000	1.68	1,84	1.74	1.90	5.36	6.92	51.60	78.88 20.99	17.08	26.72
\$30,000 under \$40,000	1.16	1.26	1.19	1.30	. E	4.79	31.61	35.78	13.52	15.44
\$40,000 under \$50,000.	1,14	1.29	1,17	1.34	3.78	4.76	34.39	38.93	13.64	18.92
\$50,000 under \$75,000	0.78	06.0	0.80	0.93	2.60	3.32	30.60	33.36	8.65	11.26
\$75,000 under \$100,000	96.0	1.07	96.0	1.12	3.11	3.72	ı	I	9.57	12.12
\$100,000 under \$200,000	0.98	0.94	1.02	1.05	2.02	2.19	86.67	83.08	4.83	6.44
\$200,000 under \$500,000	1.00	0.94	1.11	121	1.54	1.70	1 1	: 1	3.22	3.73
\$1,000,000 or more	0.62	0.31	0.72	0.61	0.75	0.47	ı	f	1.11	0.51
Nontaxable returns, total	0.56	1.09	0.58	1.08	2.72	3.98	1.08	1.43	7.52	8.01
Footnotes at end of table,										

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments,

Size of adjusted gross income	Excess soc taxes w	Excess social security taxes withheld	Credit for Federal tax on gasoline and special fuel	Credit for Federal tax on gasoline and special fuels	Credit from regulated investment companies	regulated companies	Health insur credit	Health insurance credit	refundable portion	fundable portion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(64)	(65)	(99)	(67)	(89)	(69)	(02)	(71)	(72)	(73)
All returns, total	3.07	3.17	5.19	9.71	30.57	11.86	27.95	28.12	0.80	1.03
No adjusted gross income.	40.19	36.76	12.97	13.88	••0.00	00.0		ı	7.80	11.26
	0.00	37.07	22 BO	26.38	1	ŧ	ı	1	2.61	3.50
\$1 under \$5,000	70.62	63.15	24.06	58.63	1 1	: !	99.97	26.66	1.97	2.50
\$5,000 under \$10,000	88.28	72.07	19.91	33.61	:	:	1	1	2.15	2.36
\$15,000 under \$20,000.	82.48	82.48	20.40	36.13	:	:	70.67	84.04	2.29	2.47
000 900 000 000	68.52	84 95	23.41	27.67	98.86	98.86	75.28	78.39	2.49	2.80
\$25,000 under \$30,000	99.82	26.66	19.59	27.61	26.66	76'66	86.98	96.98	3.22	3.66
\$30 000 under \$40 000	61.39	67.40	16.20	39.79	1	1	75.41	69'72	5.07	6.01
\$40.000 under \$50.000	47.22	72.03	18.16	30.91	75.02	71.94	82.65	75.10	1	ı
\$50,000 under \$75,000	29.16	40.53	14.05	18.39	99.61	84.85	64.41	60.39	1	1
\$75 000 under \$100 000	10.03	12.86	19.97	34.82	58.69	61.04	58.46	60.61	1	1
\$100.000 under \$200.000.	4.43	5.58	19.73	24.72	**49.19	**53.59	99'66	99.66	ŧ	1
\$200,000 under \$500,000	3.75	4.84	19.61	38.22	: ;	: ;	98.74	98.74	1	1
\$500,000 under \$1,000,000	4.59	6.30	17.14	17.26	55.90	46.56	ı	1	ı	! !
\$1,000,000 under \$1,500,000	4.52	5.94	23.35	35.92	59.35	38.57	93.69	1 69.69	! !	'
\$1,500,000 under \$2,000,000	4.16	76.7	10.71	43.65	23.30	46.58	58.22	68.50	1	1
\$2,000,000 under \$5,000,000	1.96	2.57	5.01	3.66	19.91	78.46	ī	ı	;	1
\$10.000 000 or more	1	1	ı	ı	1	:	1	1	;	1
Tavable returns total	3.09	9,	6.84	13.16	31.37	36.84	30.42	30.12	;	:
No adjusted orace income	55.44	24.42	78.33	36.13	1	ı	1	t	1	1
מתוחמונים פוניסים במסופים במסו			00 00	03 60		;	ı	ı	;	1
\$1 under \$5,000.	99.97	99.97	27.59	84.03		1	1	1		1
93,000 under \$10,000	20.1	2	40.79	45.55	,	;	1	1	1	;
\$10,000 under \$20,000		1	30.30	60.03	;	1	70.67	84.04	;	1
	00 78	92 00	30.93	36.29	!	1	75.28	78.39	ı	1
\$20,000 under \$20,000	2 1	2 !	25.93	29.41	99.97	26.66	99.98	86.98	ł	-
\$30 000 under \$40 000	99.65	97.48	19.22	47.27	1	1	86.66	86.66	ı	ı
\$40.000 under \$50.000.	48,59	72.62	20.23	34.08	75.02	71.94	99.95	99.95	1	:
\$50,000 under \$75,000	30.21	45.37	14.28	18.97	99.61	84.85	64.41	60.39	ı	1
\$75 000 under \$100 000	10.07	12.95	19.97	34.82	58.69	61.04	58.46	60.61	ı	:
\$100.000 under \$200,000	4.44	5.58	19.74	24.95	**49.23	**53.65	99.66	99.66	ı	1
\$200,000 under \$500,000	3.75	4.84	19.69	38.46	: ;	: ;	98.74	98.74	ı	1 1
\$500,000 under \$1,000,000	4.59	6.30	17.22	17.58	55.90	46.56	- 28 03	57.52	۱ ۱	t
\$1,000,000 or more	2.15	2.94	7.52	62.11	66.22	¥0:17	2000		0	5
A Company of the Comp	20.00	28.20	8 20	13.84	96.96	0.17	70.18	76.33	0.80	20:-

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Size of adjusted grass income	ř	Totaí	Refu	Refunded	Credited	Credited to 2004 estimated tax	time o	time of filing	tax po	tax penalty
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(92)	(77)	(78)	(62)	(80)	(81)	(82)	(83)
All returns, total	0.16	0.38	0.17	0.42	1.40	0:00	0.73	0.81	1.42	1.69
No adjusted gross income	3.12	3.29	3.28	3.52	8.75	7.42	6.92	7.75	11.87	11.77
\$1 under \$5,000	1.30	2.39	1.31	2.40	9.77	17.10	3.21	4.85	20.94	25.62
\$5,000 under \$10,000	1.23	1.88	1.23	1.89	9.16	11.96	3.32	4.53	8.65	9.79
\$10,000 under \$15,000 \$15,000 under \$20,000	1.23	1.77	125	1.78	6.71	11.39	3.29	4.58	77.7	9.32
\$20,000 under \$25,000.	1.38	1.86	1.40	1.88	6.82	8.86	3.50	5.31	7.48	11.85
\$25,000 under \$30,000	1.50	1.95	1.52	1.97	7.27	9.76	3.60	5.31	7.35	9.89
\$30,000 under \$40,000.	1.16	1.48	1.18	1.50	5.32	6.91	2.59	3.97	4.99	6.67
\$50,000 under \$50,000.	1.24	1.64	1.26	1.66	5.66	5.75	2.73	0.45	3.64	9.05
675 000	1 16	1 4	, ,	7	7	2 2	29.6	000	4 60	00 4
\$100 000 under \$200 000	1.10	1.66	1.20	1.70	2 99	3.40	1.97	2.30	3.04	0.00
\$200,000 under \$500,000.	1.47	2.01	1.87	2.65	2.22	2.79	1.69	2.23	2.46	3.73
\$500,000 under \$1,000,000	1.65	2.39	2.49	3.70	2.10	2.77	1.99	2.64	2.72	4.36
\$1,000,000 under \$1,500,000.	1.84	2.23	2.98	3.69	2.21	2.65	2.38	3.08	3.03	5.44
\$1,500,000 under \$2,000,000	1.66	2.48	2.78	4.34	2.01	2.77	2.14	3.08	2.91	5.75
\$5,000,000 under \$10,000,000.	0.88	0.88	0.1	1.59	0.91	1.00	1.36	1.46	1.59	2.78
\$10,000,000 or more	1	ı	ı	ı	:	1	ı	1	1	ı
Taxable returns, total	0.30	0.46	0.32	0.53	1.51	0.93	62.0	0.83	1.50	1.74
No adjusted gross income	24.65	10.37	32.12	13.93	29.27	14.25	24.13	14.31	27.60	19.79
\$1 under \$5,000	6.89	13.94	7.21	15.13	20.20	27.07	5.99	9.33	91.83	91.83
\$5,000 under \$10,000	2.30	3.01	2.31	3.02	17.35	20.87	4.68	7.48	17.08	18.53
\$10,000 under \$15,000	1.88	2.33	1.90	2.31	9.55	17.83	3.70	5.39	9.59	10.81
\$15,000 under \$20,000	1.82	5.29	1.84	5.26	8.24	14.52	3.71	94.0	9.37	\$0.TF
\$20,000 under \$25,000	1.85	2.42	1.89	2.47	7.71	10.24	3.79	5.99	8.78	15.10
\$30,000 under \$40,000	1 29	1.65	131	1.67	5 66	7.53	2.69	4.21	5.34	7.19
\$40,000 under \$50,000.	1.31	1.74	1.34	1.76	5.86	8.10	2.78	4.45	5.40	9.56
\$50,000 under \$75,000	0.94	1.32	96.0	1.34	4.14	6.15	1.93	3.03	3.67	6.26
\$75,000 under \$100,000.	1.16	1.71	1.21	1.77	4.78	5.68	2.68	3.99	4.60	6.93
\$100,000 under \$200,000	1.27	1.66	1.37	1.83	3.00	3.41	1.97	2.41	3.04	4.84
\$200,000 under \$500,000	1.47	2.02	1.88	2.67	2.22	2.81	1.69	2.23	2.46	3.73
\$500,000 under \$1,000,000	1.66	2.40	2.50	3.73	2.11	2.78	1.99	2.64	2.72	4.36
\$1,000,000 or mare	0.84	0.58	1.56	1.29	0.97	0.63	1.21	0.87	1.52	2.13
Nontaxable returns, total	0.53	0.81	0.54	0.82	4.00	4.46	2.06	3.12	4.72	5.59

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

(All figures are estimates based on s	amples-money ar	mounts are in thous	sands of dollars)						
						which tax was com			
Tax rate classes			Modified tax	able income	Tax ge	nerated	Inc	come tax after cre	
	Number of retums	Adjusted gross income less deficit	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates	101,386,201	6,056,906,001	4,206,592,864	1,476,381,921	780,309,227	331,464,700	747,690,732	12.3	17.8
5 percent	678,141	14,989,722	4,130,293	4,115,356	208,010	205,768	262,065	1.7	6.3
8 percent	68,473	1,841,020	720,891	393,867	47,862	31,509	42,418	2.3	5.9
10 percent	23,243,875	416,481,979	106,142,753	106,135,364	10,615,439	10,613,536	5,354,716	1.3	5.0
10 percent (capital gains)	2,583,832	59,446,450	19,866,025	1,240,723	1,689,343	124,072	1,339,994	2.3	6.7
10 percent (Form 8814)	13,826	-295,440	8,681	8,681	870	870	492	(X)	5.7
15 percent	40,997,696	1,662,347,629	1,000,557,078	574,796,758	128,796,537	86,219,514	108,471,544	6.5	10.8
15 percent (capital gains)	6,474,523	401,021,331	259,768,302	48,385,193	33,235,065	7,257,779	31,088,912	7.8	12.0
20 percent	430,386	82,983,621	67,771,415	28,642,759	10,720,608	5,728,552	10,961,066	13.2	16.2
25 percent	15,578,547	1,190,502,522	887,311,030	238,553,113	148,923,302	59,638,278	145,051,874	12.2	16.3
25 percent (capital gains)	5,751,843	573,198,788	436,467,662	3,624,425	74,792,138	906,106	73,936,476	12.9	16.9
28 percent	1,756,615	243,393,541	196,015,310	35,135,435	41,655,938	9,837,922	41,854,635	17.2	21.4
28 percent (capital gains)	1,678,502	288,503,732	233,408,084	364,409	48,461,009	102,035	49,376,294	17.1	21.2
33 percent	1,277,577	358,924,926	305,591,419	66,200,131	74,561,983	21,846,043	76,331,709	21.3	25.0
35 percent	752,028	762,484,568	687,885,619	367,903,515	206,409,506	128,766,230	203,427,104	26.7	29.6
Form 8615	100,337	1,081,611	948,301	882,194	191,617	186,486	191,432	17.7	20.2
Joint returns and returns of surviving spouses									
All tax rates	44,033,987	4,041,178,963	2,867,802,099	961,330,648	551,095,132	229,187,721	529,558,212	13.1	18.5
5 percent	226,593	9,071,074	2,408,091	2,397,958	121,423	119,898	181,098	2.0	7.5
8 percent	28,357	1,260,125	482,473	229,770	31,018	18,382	27,770	2.2	5.8
10 percent	6,575,099	185,117,314	45,359,508	45,358,064	4,536,273	4,535,806	2,027,059	1.1	4.5
10 percent (capital gains)	1,216,493	39,784,897	12,722,831	845,611	1,097,882	84,561	828,426	2.1	6.5
10 percent (Form 8814)	8,229	-335,049	4,937	4,937	494	494	492	(X)	10.0
15 percent	17,301,376	991,052,577	590,474,243	348,251,552	76,460,433	52,237,733	63,120,860	6.4	10.7
15 percent (capital gains)	4,273,780	309,387,745	199,278,450	32,487,270	25,558,411	4,873,091	23,582,774	7.6	11.8
20 percent	247,502	60,491,852	49,621,305	21,055,514	7,881,862	4,211,103	8,049,791	13.3	16.2
25 percent	6,880,658	711,982,085	520,962,922	130,138,165	86,342,426	32,534,541	83,171,568	11.7	16.0
25 percent (capital gains)	3,636,716	431,399,229	325,684,263	2,814,052	55,354,781	703,513	54,492,787	12.6	16.7
28 percent	858,563	147,439,850	116,716,483	18,281,985	24,249,917	5,118,956	24,395,323	16.5	20.9
28 percent (capital gains)	1,146,349	219,173,629	176,081,085	264,694	36,115,227	74,114	36,941,285	16.9	21.0
33 percent	992,637	291,193,510	246,974,688	52,242,380	59,603,838	17,239,985	61,036,805	21.0	24.7
35 percent	641,635	644,160,124	581,030,822	306,958,696	173,741,145	107,435,544	171,702,173	26.7	29.6
Form 8615		-	-	-	-	-	-	(X)	(X)
Separate returns of married persons									
All tax rates	2,027,382	101,649,749	74,697,606	31,623,916	14,992,426	7,966,313	14,598,485	14.4	19.5
5 percent	1,866	38,565	20,834	20,834	1,041	1,042	1,471	3.8	7.1
8 percent	948	15,165	686	185	40	15	40	0.3	5.8
10 percent	285,859	3,911,186	944,457	944,457	94,453	94,446	71,425	1.8	7.6
10 percent (capital gains)	10,837	277,351	84,363	10,031	7,209	1,003	9,044	3.3	10.7
10 percent (Form 8814)	31	364	47	47	5	5	-	(X)	(X)
15 percent	973,600	26,698,033	16,372,795	9,557,595	2,115,179	1,433,639	1,936,365	7.3	11.8
15 percent (capital gains)		5,406,537	3,703,484	1,656,878	496,361	248,532	520,643	9.6	14.1
20 percent		1,708,145	1,410,614		238,071	134,099	250,973	14.7	17.8
25 percent		21,634,442	16,168,345		2,709,915	1,076,950	2,679,526	12.4	16.6
25 percent (capital gains)		4,786,814	3,667,555	l .	626,873	23,069	633,987	13.2	17.3
28 percent	79,505	6,709,440	5,371,749		1,113,743	227,958	1,103,876	16.5	20.5
28 percent (capital gains)	21,539	2,186,965	1,830,782		375,149		380,399	17.4	20.8
33 percent		5,228,425	4,356,559		1,042,067	274,902	1,074,201	20.5	24.7
35 percent	Į.	23,048,318	20,765,338	12,716,151	6,172,321	4,450,653	5,936,534	25.8	28.6
Form 8615	-							(X)	(X)

Footnotes at end of table.

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

			Class	sified by the highes	t marginal rate at	which tax was com	puted		
Tax rate classes			Modified tax	able income	Tax ge	enerated	Inc	come tax after cre-	dits
	Number of	Adjusted						As a per	centage of
	returns	gross income less deficit	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Returns of heads of households									
All tax rates	13,218,829	479,466,173	<b>258</b> ,524,437	113,932,793	39,252,287	19,272,331	31,310,258	6.5	12.1
5 percent	17,833	622,592	173,145	173,145	8,659	8,657	4,055	0.7	2.3
8 percent	2,238	85,868	18,606	18,608	1,488	1,489		(X)	(X)
10 percent	5,449,711	110,462,842	25,657,553	25,652,289	2,566,017	2,565,229	294,170	0.3	1.1
10 percent (capital gains)	108,516	2,437,285	762,832	81,353	68,098	8,135	29,106	1.2	3.8
10 percent (Form 8814)	4,613	37,166	3,356	3,356	337	337	-	(X)	(X)
15 percent	5,886,561	215,681,160	119,272,449	60,403,475	14,947,590	9,060,521	9,908,212	4.6	8.3
15 percent (capital gains)	289,602	13,866,378	8,650,342	1,333,990	1,098,423	200,099	942,231	6.8	10.9
20 percent	7,870	1,286,323	1,001,864	500,375	161,835	100,075	167,401	13.0	16.7
25 percent	1,130,895	81,429,236	58,846,484	15,815,943	9,843,254	3,953,986	9,419,662	11.6	16.0
25 percent (capital gains)	179,248	15,899,437	11,735,740	116,971	2,069,150	29,243	2,056,084	12.9	17.5
28 percent	53,370	7,641,743	6,142,963	899,390	1,332,965	251,829	1,364,713	17.9	22.2
28 percent (capital gains)	37,702	6,156,912	5,042,836	1,427	1,079,404	400	1,121,460	18.2	22.2
33 percent	34,932	9,059,843	7,745,815	1,701,677	1,942,583	561,553	2,005,245	22.1	25.9
35 percent	15,740	14,799,389	13,470,450	7,230,795	4,132,483	2,530,778	3,997,918	27.0	29.7
Form 8615								(X)	(X)
Returns of single persons									
All tax rates	42,106,004	1,434,611,116	1,005,568,721	369,494,564	174,969,382	75,038,339	172,223,777	12.0	17.1
5 percent	431,848	5,257,491	1,528,224	1,523,419	76,887	76,171	75,441	1.4	4.9
8 percent	36,930	479,863	219,124	145,303	15,315	11,624	14,608	3.0	6.7
10 percent	10,933,206	116,990,637	34,181,236	34,180,554	3,418,695	3,418,055	2,962,062	2.5	8.7
10 percent (capital gains)	1,247,986	16,946,917	6,295,998	303,729	516,153	30,373	473,418	2.8	7.5
10 percent (Form 8814)	953	2,079	342	342	34	34		(X)	(X)
15 percent	16,836,159	428,915,859	274,437,591	156,584,137	35,273,335	23,487,621	33,506,106	7.8	12.2
15 percent (capital gains)	1,816,289	72,360,670	48,136,026	12,907,055	6,081,869	1,936,058	6,043,264	8.4	12.6
20 percent	169,101	19,497,301	15,737,633	6,416,375	2,438,840	1,283,275	2,492,901	12.8	15.8
25 percent	7,149,369	375,456,760	291,333,280	88,291,206	50,027,708	22,072,802	49,781,118	13.3	17.1
25 percent (capital gains)	1,860,304	121,113,308	95,380,104	601,128	16,741,335	150,282	16,753,617	13.8	17.6
28 percent	765,177	81,602,508	67,784,116	15,139,925	14,959,313	4,239,179	14,990,723	18.4	22.1
28 percent (capital gains)	472,913	60,986,225	50,453,381	98,288	10,891,229	27,521	10,933,150	17.9	21.7
33 percent	213,603	53,443,148	46,514,357	11,423,038	11,973,494	3,769,603	12,215,457	22.9	26.3
35 percent	71,829	80,476,737	72,619,009	40,997,872	22,363,556	14,349,255	21,790,480	27.1	30.0
Form 8615.	100,337	1,081,611	948,301	882,194	191,617	186,486	191,432	17.7	20.2

<sup>(</sup>X) Percentage not computed

NOTE: Detail may not add to totals because of rounding.

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples-money amounts are in thousands of dollars)

						Ta	x generated at s	pecified rate		
Size of	Number		Modified	Tax		5 percent			8 percent	
adjusted gross income	of	Taxable	taxable	generated	Number	Income	Tax	Number	Income	Tax
	returns	income	income	at all rates	of	taxed	generated	of	taxed	generated
					returns	at rate	at rate	returns	at rate	at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	101,386,201	4,200,198,884	4,206,592,864	780,309,227	9,833,227	33,552,373	1,677,914	1,058,265	3,780,577	302,428
Under \$2,000	306,971	133,341	135,890	11,228	146,816	54,370	2,723	14,746	1,232	96
\$2,000 under \$4,000	252,214	306,304	309,924	30,903	108,818	89,114	4,456	15,489	4,637	370
\$4,000 under \$6,000	1,088,782	901,452	902,101	88,988	127,313	100,095	4,998	15,743	13,829	1,106
\$6,000 under \$8,000	1,327,663	2,576,620	2,581,019	254,546	76,153	105,597	5,284	*2,942	*3,384	*270
\$8,000 under \$10,000	2,708,320	5,247,379	5,299,908	534,454	178,848	130,319	6,517	*6,753	*14,773	*1,182
\$10,000 under \$12,000	2,773,154	9,312,280	9,382,820	932,199	235,793	211,158	10,566	20,660	11,090	886
\$12,000 under \$14,000	2,835,848	13,112,939	13,186,471	1,325,606	233,814	250,765	12,541	*10,293	*8,712	*697
\$14,000 under \$16,000	3,160,163	18,454,981	18,587,500	1,898,310	262,748	437,116	21,862	28,748	44,417	3,553
\$16,000 under \$18,000	3,558,118	22,431,789	22,520,835	2,441,156	278,628	446,599	22,347	27,079	23,721	1,894
\$18,000 under \$20,000	3,801,322	27,977,560	28,135,544	3,169,157	343,171	505,429	25,289	37,482	41,783	3,342
\$20,000 under \$25,000	9,017,109	90,709,409	91,182,518	10,631,719	726,473	1,386,090	69,336	83,047	145,190	11,617
\$25,000 under \$30,000	8,231,170	114,185,800	114,621,949	13,880,145	713,408	1,228,471	61,438	74,472	155,099	12,406
\$30,000 under \$40,000	13,724,590	273,848,438	274,442,822	34,725,739	1,448,840	2,995,072	149,790	151,113	219,192	17,534
\$40,000 under \$50,000	10,356,423	286,908,791	287,303,379	39,416,550	1,128,287	2,959,979	148,055	138,708	309,804	24,776
\$50,000 under \$75,000	17,318,862	707,527,353	708,440,519	103,554,424	2,407,995	7,567,900	378,451	272,171	897,856	71,825
\$75,000 under \$100,000	9,528,081	577,227,012	577,755,776	90,071,461	957,583	5,509,690	275,518	102,760	719,388	57,552
\$100,000 under \$200,000	8,864,329	875,864,823	876,960,093	165,058,719	341,795	5,952,185	297,620	45,247	882,551	70,606
\$200,000 under \$500,000	1,996,650	482,851,392	483,357,788	117,695,811	86,620	2,480,833	124,043	8,868	226,708	18,136
\$500,000 under \$1,000,000	355,526	212,835,816	213,060,087	60,145,607	17,175	617,449	30,873	1,090	27,625	2,210
\$1,000,000 under \$1,500,000	81,525	88,369,158	88,446,206	25,758,910	5,219	190,481	9,524	435	16,722	1,338
\$1,500,000 under \$2,000,000	33,950	52,503,976	52,575,144	15,462,081	2,176	91,449	4,572	167	5,483	439
\$2,000,000 under \$5,000,000	48,176	128,218,696	128,414,292	37,415,357	3,627	153,014	7,651	177	5,350	428
\$5,000,000 under \$10,000,000	11,151	68,513,593	68,612,525	19,637,138	1,084	50,221	2,511	41	1,107	89
\$10,000,000 or more	6,106	140,179,982	140,377,754	36,169,017	840	38,976	1,949	33	924	74

				Tax generated a	nt specified rate-	continued			
Size of		10 percent		10 p	percent (capital g	ains)	10 perc	ent (from Form	1 8814)
adjusted gross income	Number	Income	Тах	Number	Income	Tax	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	100,367,644	914,053,162	91,405,316	1,445,014	3,942,692	394,305	92,871	62,588	6,267
Under \$2.000		71,290	7,129	18,473	2,526	253	3,665	2,574	258
\$2,000 under \$4,000		159,238	15,924	20,269	7,581	759		_	_
\$4,000 under \$6,000	1,048,326	743,459	74,346	*12,849	*10,674	*1,066	*952	*682	*69
\$6,000 under \$8,000		2,438,212	243,821	*9,905	*4,639	*465			
\$8,000 under \$10,000	2,629,500	5,055,013	505,501	17,299	9,634	966	*983	*345	*35
\$10,000 under \$12,000	2,718,084	9,092,170	909,217	40,755	18,660	1,864	*2,314	*2,008	*202
\$12,000 under \$14,000	2,806,138	12,547,233	1,254,723	27,283	12,279	1,226	•1,990	*1,425	*143
\$14,000 under \$16,000	3,110,666	16,877,312	1,687,731	32,305	12,271	1,226	*963	*722	*72
\$16,000 under \$18,000	3,514,588	17,828,757	1,782,876	48,019	26,930	2,696	*2,942	*885	*88
\$18,000 under \$20,000	3,729,100	19,904,672	1,990,467	51,353	65,984	6,600	*1,990	*1,425	*143
\$20,000 under \$25,000	8,915,110	57,930,376	5,793,038	100,091	86,646	8,66,7	*4,237	*3,889	*391
\$25,000 under \$30,000	8,195,414	63,536,664	6,353,666	109,922	148,993	14,900	*3,890	*2,105	*211
\$30,000 under \$40,000	13,661,593	126,677,101	12,667,710	204,406	370,886	37,105	*5,951	*2,610	*261
\$40,000 under \$50,000	10,315,126	109,246,082	10,924,608	174,425	337,384	33,734	*7,925	*5,192	*518
\$50,000 under \$75,000	17,251,628	202,863,761	20,286,376	398,324	1,070,424	107,050	10,135	5,688	568
\$75,000 under \$100,000	9,479,613	121,509,542	12,150,954	127,766	914,172	91,426	8,940	5,448	546
\$100,000 under \$200,000	8,793,836	115,233,968	11,523,397	42,538	601,415	60,144	22,548	17,617	1,764
\$200,000 under \$500,000	1,960,517	25,646,763	2,564,676	6,946	167,148	16,715	9,059	6,732	673
\$500,000 under \$1,000,000	344,467	4,489,203	448,920	1,305	47,260	4,726	2,826	2,044	205
\$1,000,000 under \$1,500,000	77,759	1,004,809	100,481	307	10,024	1,002	617	439	44
\$1,500,000 under \$2,000,000		418,266	41,827	118	4,348	435	304	214	21
\$2,000,000 under \$5,000,000		582,204	58,220	270	9,676	968	431	358	36
\$5,000,000 under \$10,000,000		129,826	12,983	43	1,530	153	141	128	13
\$10,000,000 or more	5,285	67,242	6,724	43	1,607	161	68	57	6

Footnotes at end of table.

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

				Tax generated	at specified rat	econtinued			
Size of		15 percent		15 բ	percent (capital g	ains)		20 percent	
adjusted gross income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	74,461,039	1,583,782,894	237,567,434	9,461,124	205,205,659	30,781,069	2,188,286	75,411,601	15,082,328
Under \$2,000			-		_	-	-	-	
\$2,000 under \$4,000			-	-	_	_	-	-	
\$4,000 under \$6,000	-	-	-	-	-				
\$6,000 under \$8,000	*952	°130	*20	-	-				
\$8,000 under \$10,000	14,753	24,424	3,664						-
\$10,000 under \$12,000	57,508	21,698	3,255	-	-				-
\$12,000 under \$14,000	278,117	345,179	51,777	***	-	-	-	-	-
\$14,000 under \$16,000	1,189,754	1,188,883	178,332		-	-	_	-	-
\$16,000 under \$18,000	1,885,812	4,164,932	624,740			-		-	
\$18,000 under \$20,000	1,895,169	7,600,412	1,140,062		-	-	-	-	-
\$20,000 under \$25,000	4,911,584	31,568,553	4,735,283	-	-	-	-	_	-
\$25,000 under \$30,000	5,343,039	49,527,622	7,429,143	-	-	-	-	-	-
\$30,000 under \$40,000	11,366,492	141,808,012	21,271,202	140,630	100,276	15,042	27,063	15,815	3,164
\$40,000 under \$50,000	9,848,169	152,268,254	22,840,238	548,688	906,111	135,935	123,034	180,204	36,035
\$50,000 under \$75,000	17,016,450	409,166,050	61,374,908	1,209,541	3,214,924	482,257	257,639	1,222,928	244,593
\$75,000 under \$100,000	9,428,702	342,769,656	51,415,448	1,973,234	5,707,444	856,165	452,188	1,598,180	319,631
\$100,000 under \$200,000	8,762,796	345,796,109	51,869,416	3,748,269	24,390,448	3,658,668	850,087	8,869,742	1,773,961
\$200,000 under \$500,000	1,948,807	77,287,743	11,593,161	1,384,798	35,403,614	5,310,564	341,060	11,951,411	2,390,279
\$500,000 under \$1,000,000	343,131	13,577,220	2,036,583	296,312	24,721,315	3,708,206	83,355	8,405,432	1,681,087
\$1,000,000 under \$1,500,000	77,446	3,036,254	455,438	70,769	13,045,233	1,956,786	21,963	4,616,059	923,212
\$1,500,000 under \$2,000,000	32,070	1,267,179	190,077	29,975	8,417,532	1,262,630	9,976	2,968,834	593,767
\$2,000,000 under \$5,000,000	44,898	1,765,652	264,848	42,978	25,017,138	3,752,572	15,299	8,920,286	1,784,057
\$5,000,000 under \$10,000,000	10,114	394,286	59,143	10,236	16,373,557	2,456,034	4,039	5,379,344	1,075,869
\$10,000,000 or more	5,275	204,648	30,697	5,696	47,908,067	7,186,210	2,582	21,283,366	4,256,673
				Tax gaparated	at specified rat	o continued			

				Tax generated	at specified rat	econtinued			
Size of		25 percent		25 p	ercent (capital g	ains)		28 percent	
adjusted gross income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	26,738,916	640,244,673	160,061,168	349,114	7,250,430	1,812,650	5,459,365	199,378,501	55,825,980
Under \$2,000	-	-				-	-	-	_
\$2,000 under \$4,000	_		-			-		-	
\$4,000 under \$6,000	_	-	-				-	-	
\$6,000 under \$8,000		-		-					-
\$8,000 under \$10,000		-	-	-	-		-	-	-
\$10,000 under \$12,000			-	-	-			_	-
\$12,000 under \$14,000	-	-	-	-	-		-	-	-
\$14,000 under \$16,000					_	-	_		
\$16,000 under \$18,000				-	-				_
\$18,000 under \$20,000		**	-	,	-		-	-	-
\$20,000 under \$25,000		-	-	- :	-	**		-	-
\$25,000 under \$30,000				-	_	-	-		-
\$30,000 under \$40,000	1,298,994	2,253,857	563,464	***	-	**		-	-
\$40,000 under \$50,000	3,172,315	21,048,129	5,262,032	*4,804	*7,772	*1,943	-	-	**
\$50,000 under \$75,000	5,203,998	82,059,755	20,514,939	27,250	39,100	9,778	28,174	105,435	29,522
\$75,000 under \$100,000	6,330,711	93,807,632	23,451,908	52,199	276,455	69,119	573,383	4,923,945	1,378,705
\$100,000 under \$200,000	8,338,463	309,939,981	77,484,995	142,888	1,403,026	350,773	2,558,591	61,561,654	17,237,263
\$200,000 under \$500,000	1,892,957	103,680,076	25,920,019	82,819	2,044,350	511,100	1,811,739	103,367,806	28,942,986
\$500,000 under \$1,000,000	335,338	18,373,529	4,593,382	22,969	1,072,395	268,102	325,021	19,607,171	5,490,008
\$1,000,000 under \$1,500,000	75,545	4,127,076	1,031,769	5,940	481,597	120,400	73,472	4,441,760	1,243,693
\$1,500,000 under \$2,000,000	31,435	1,724,517	431,129	3,047	315,292	78,823	30,766	1,858,274	520,317
\$2,000,000 under \$5,000,000	43,995	2,406,686	601,672	4,926	843,388	210,848	43,232	2,608,830	730,472
\$5,000,000 under \$10,000,000	9,956	541,323	135,331	1,304	330,488	82,622	9,817	593,258	166,112
\$10,000,000 or more	5,209	282,112	70,528	968	436,567	109,142	5,171	310,367	86,903

Footnotes at end of table

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples-money amounts are in thousands of dollars)

					Tax g	enerated at sp	ecified rate	continued				
Size of	28 pe	rcent (capita	l gains)		33 percent			35 percent			Form 8615	
adjusted gross income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total	9,600	805,760	225,613	2,029,605	170,336,243	56,210,960	752,028	367,903,515	128,766,230	100,337	882,194	186,486
Under \$2,000	-	_	_		-		_	_	_	22,689	3,898	750
\$2,000 under \$4,000	-	_	_	-	-	-	_	-		34,182	49,352	9,376
\$4,000 under \$6,000	_	_	-	-	-	-	_	-		*8,572	*33,362	*7,338
\$6,000 under \$8,000	-	-	_	-	-	-	_	_		*5,969	*29,057	*4,647
\$8,000 under \$10,000	-	_	-	-	-	-		-		*8,781	*65,401	*16,453
\$10,000 under \$12,000	-	-	-		_	_ '		-		*2,857	*26,035	*6,064
\$12,000 under \$14,000	-	-	-		-	-				*1,905	*20,878	*4,339
\$14,000 under \$16,000	-	-		_			_	**	_	<b>1</b> ,905	*26,778	*5,338
\$16,000 under \$18,000	-	-	-	-	_	-	-		-	*1,905	*29,011	*6,348
\$18,000 under \$20,000	-	-	_		-	_	**	_	-	*952	*15,839	*3,144
\$20,000 under \$25,000			-	_	_	-				*2,982	*61,774	*13,098
\$25,000 under \$30,000			!	-	_			_	-	*983	*22,996	*8,012
\$30,000 under \$40,000	-	-		-			-		-	-	-	-
\$40,000 under \$50,000	-	-	-	-		-	-		-	*927	*34,468	*8,316
\$50,000 under \$75,000	*2,023	*459	*129	_	-			_		*3,707	*226,240	*53,904
\$75,000 under \$100,000	*2,044	*198	*55	*1,991	*14,027	*4,629	-			-	-	-
\$100,000 under \$200,000	*1,409	*13,373	*3,744	121,812	2,052,877	677,449	2,967	58,057	20,320	1,996	*187,089	*28,140
\$200,000 under \$500,000	2,590	64,559	18,077	1,431,201	103,760,959	34,241,116	300,261	17,267,594	6,043,658	*6	*1,491	*493
\$500,000 under \$1,000,000	478	76,105	21,309	315,549	42,743,102	14,105,224	295,852	79,298,284	27,754,399	*3	*1,954	*348
\$1,000,000 under \$1,500,000	397	70,623	19,775	71,668	9,817,592	3,239,805	68,501	47,587,535	16,655,637	_	_	
\$1,500,000 under \$2,000,000	153	82,158	23,004	30,164	4,126,098	1,361,612	29,051	31,295,499	10,953,425		_	
\$2,000,000 under \$5,000,000	298	172,996	48,439	42,393	5,793,149	1,911,739	40,897	80,108,966	28,038,138	*11	*26,598	*5,267
\$5,000,000 under \$10,000,000	122	161,733	45,285	9,705	1,331,518	439,401	9,492	43,304,234	15,156,482	*3	*19,972	*5,111
\$10,000,000 or more	86	163,555	45,795	5,122	696,920	229,984	5,007	68,983,346	24,144,171		-	_

<sup>\*</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

(All figures are estimates based on samples-money amounts are in thousands of dollars)

		All			Joint returns and	t	R	leturns of marrie	ed
Marginal tax		returns		return	s of surviving sp	oouses	pers	ons filing separa	ately
rate classes	Number	Income	Income tax	Number	Income	Income tax	Number	Income	Income tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	101,386,201	4,206,592,861	780,305,566	44,033,987	2,867,802,099	551,093,751	2,027,382	74,697,606	14,992,353
5 percent	9,833,227	33,552,373	1,677,619	5,735,137	21,989,140	1,099,457	109,279	358,270	17,913
8 percent	1,058,265	3,780,577	302,446	638,945	2,744.256	219,540	12,762	24,298	1,944
10 percent	100,367,644	914,053,162	91,405,316	43,667,544	555,949,302	55,594,930	2,017,756	13,037,057	1,303,706
10 percent (capital gains)	1,445,014	3,942,692	394,269	837,753	2,774,756	277,476	12,290	22,530	2,253
10 percent (Form 8814)	92,871	62,588	6,267	70,255	48,325	4,837	56	67	7
15 percent	74,461,039	1,583,782,894	237,567,434	35,870,035	1,052,826,848	157,924,027	1,721,892	24,754,136	3,713,120
15 percent (capital gains)	9,461,124	205,205,659	30,780,849	6,285,159	152,654,959	22,898,244	144,743	5,995,346	899,302
20 percent	2,188,286	75,411,601	15,082,320	1,441,471	57,677,194	11,535,439	25,602	2,464,341	492,868
25 percent	26,738,916	640,244,673	160,061,168	14,119,838	423,664,278	105,916,069	652,367	9,830,617	2,457,654
25 percent (capital gains)	349,114	7,250,430	1,812,607	236,994	5,705,659	1,426,415	4,929	185,917	46,479
28 percent	5,459,365	199,378,501	55,825,980	3,635,902	143,892,642	40,289,940	160,274	2,894,980	810,594
28 percent (capital gains)	9,600	805,760	225,613	5,868	609,221	170,582	*12	*14,530	*4,068
33 percent	2,029,605	170,336,243	56,210,960	1,634,272	140,306,823	46,301,252	59,230	2,399,367	791,791
35 percent	752,028	367,903,515	128,766,230	641,635	306,958,696	107,435,544	22,824	12,716,151	4,450,653
Form 8615	100,337	882,194	186,486				-	_	***
					Returns of heads	3		Returns of	
N	Aarginal tax				of households			single persons	
r	ate classes			Number	Income	Income tax	Number	Income	Income tax
				of	taxed	generated	of	taxed	generated
				returns	at rate	at rate	returns	at rete	ət rəte
				(10)	(11)	(12)	(13)	(14)	(15)
All tax rates		***************************************		13,218,829	258,524,437	39,251,842	42,106,004	1,005,568,719	174,967,619
5 percent				403,159	934,890	46,745	3,585,652	10,270,073	513,504
8 percent				34,235	80,776	6,462	372,323	931,248	74,500
10 percent				13,184,715	102,452,847	10,245,285	41,497,629	242,613,955	24,261,396
10 percent (capital gains)				52,205	149,977	14,998	542,765	995,430	99,543
10 percent (Form 8814)				19,653	12,773	1,281	*2,907	*1,421	*143
15 percent				7,628,714	105,116,730	15,767,510	29,240,398	401,085,180	60,162,777
15 percent (capital gains)				254,126	4,043,136	606,470	2,777,097	42,512,217	6,376,833
20 percent				48,027	1,325,228	265,046	673,186	13,944,838	2,788,968
25 percent				1,450,057	28,069,853	7,017,463	10,516,654	178,679,925	44,669,981
25 percent (capital gains)				11,082	188,343	47,086	96,109	1,170,512	292,628
00				444 744	4 005 050	4 0 4 5 0 4 4	4 504 440	47 705 040	40 070 005

4,805,859

4,107,496

7,230,795

\*5,732

1,345,641

1,355,474

2,530,778

\*1,605

1,521,448

3,712

285,431

71,829

100,337

47,785,019

23,522,557

40,997,872

176,275

882,194

13,379,805

7,762,444

14,349,255

186,486

49,357

141,741

50,672

15,740

\*8

NOTE: Detail may not add to totals because of rounding.

28 percent.....

33 percent......

35 percent.....

28 percent (capital gains).....

Form 8615.....

<sup>\*</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.

### Section 4

# Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 2003 to reflect changes in the law.

### Additional Child Tax Credit

(line 65, Form 1040)

See "Child Tax Credit."

#### Additional Standard Deduction

(included in line 37, Form 1040) See "Standard Deduction."

#### **Additional Taxes**

(line 41, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here.

# **Adjusted Gross Income Less Deficit** (line 34, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;

- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account;
- Prizes, awards, and gambling winnings;
- · Jury duty fees;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- · Bartering income;
- Alaska permanent fund dividends;
- Qualified state tuition program earnings.

Some reported income was fully or partially excluded from total income for 2003. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income;
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

From total income, the following statutory adjustments (lines 23 through 32, Form 1040) were subtracted to arrive at adjusted gross income (line 34, Form 1040):

- Educator expenses;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Certain student loan interest:
- Tuition and fees deduction;
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;

- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- · Deduction for clean-fuel vehicles; and
- Employee business expenses of fee-basis state or local government officials

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 33 was greater than the amount on line 22).

#### Adjustments

See "Statutory Adjustments."

### Adoption Credit A

(line 50, Form 1040)

Generally, this nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 2002 for an adoption that became final in 2003 or later, or for qualified expenses paid in 2003, for an adoption that was final in or before 2003. The credit could have been as much as \$10,160 for each child.

# Advance Earned Income Credit Payments

(line 58, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could have received part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

### **Alimony Paid**

(line 32a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

### **Alimony Received**

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

#### **All Other Taxes**

(lines 55, 56, 57, 59, 60 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax; tax from the recapture of the investment credit, the low income housing credit, qualified electric vehicle credit, the Indian employment credit, the new markets credit and credit for employer provided child care facilities; social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, and tax on medical savings accounts; household employment taxes, recapture of federal mortgage subsidy, and other unspecified taxes which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; and section 72 penalty taxes; and the statistics included tax from recapture of education credits. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the advance earned income credit payments, received. Another item not included in all other taxes but instead is included in "total income tax" is tax from Form 4970, Tax on Accumulation Distribution of Trusts. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

### Alternative Minimum Tax $\Delta$

(line 42, Form 1040)

The alternative minimum tax (AMT) was levied on income including benefits received in the form of deductions and exclusions, which

reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$58,000. The maximum amount for a single or head of household taxpayer was \$40,250, and for a married couple filing separately, \$29,000. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$273,500. For joint returns the range was \$150,000 to \$382,000, and for married couples filing separately, the range was \$75,000 to \$191,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (the first \$87,500 if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate, except that capital gains were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit, and regular income tax before credits (line 41, Form 1040 minus the regular foreign tax credit, line 44, Form 1040) to arrive at the alternative minimum tax.

Personal credits (such as the child tax credit, child care credit, etc.) could be taken against the AMT.

# Archer Medical Savings Account Deduction $\Delta$

(included in line 33, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to

participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,625 (\$3,787.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, Archer MSA's and Long-Term Care Insurance Contracts, was used for the medical savings accounts.

#### **Basic Standard Deduction**

(included in line 37, Form 1040)

See "Standard Deduction."

# **Business or Profession Net Income or Loss**

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the

Summer 2005 issue of the *Statistics of Income Bulletin*.

# **Business or Profession Net Income Less Loss**

See "Business or Profession Net Income or Loss."

### **Capital Assets**

See "Sales of Capital Assets, Net Gain or Loss."

# Capital Gain Distributions Reported on Form 1040 $\Delta$

(included in line 13a and 13b, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13a, Form 1040. If the capital gain distributions were post-May 5, 2003 the amount was also entered on line 13b, Form 1040.

# Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

# Capital Gain Distributions Post May 5, 2003

See "Capital Gain Distributions Reported on Form 1040."

### **Capital Gains and Losses**

See "Sales of Capital Assets, Net Gain or Loss."

# Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined

amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

### Casualty or Theft Loss of Income-Producing Property

(included in line 27, Schedule A)
See "Miscellaneous Itemized Deductions."

# Certain business expenses of reservist, performing artist, etc.

(included in line 33, Form 1040)

Qualified business expenses were deductible for reservists, performing artists, and fee-basis state or local government officials, whether or not the taxpayer itemized their deductions. These expenses were included in line 33, Form 1040.

#### Child Care Credit A

(line 45, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by nonbaby-sitters, maids, or cooks. dependent Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS had the authority to use mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$3,000; with more than one dependent the credit was based on the smaller of earned income or \$6,000. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the

lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 35 percent of eligible expenses for taxpayers with adjusted gross income of \$15,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$15,000 up to \$43,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$43,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

#### Child Tax Credit A

(line 49, Form 1040)

A credit was allowed for each qualifying child under 17. To be a qualifying child, the person had to be a son, daughter, stepson, stepdaughter, grandchild, adopted child, or qualifying foster child for whom the taxpayer claims a dependent exemption. The credit was phased out by \$50 for each \$1,000, or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers, head of households, or widow(ers). taxpayer could claim up to \$1,000 for each child meeting the AGI phase out guidelines. In 2003, up to \$400 per eligible child may have been given in advance to taxpayers based on the age of eligible children and the taxpayer's 2002 tax return. The taxpayer's 2003 child tax credit was reduced by any advance child tax credit payment. This payment was not included in the statistics.

An additional child tax credit could have been refundable. The taxpayer had to meet the general requirements and some additional requirements. The additional child tax credit was not included in credits but instead as a payment (line 65, Form 1040).

#### **Contributions Deduction**

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious,

charitable, educational, scientific, or literary in Contributions could be in cash, purpose. property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to onehalf of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayers AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

# **Credit for Federal Tax on Gasoline and Special Fuels**

(line 67b, Form 1040)

This refundable credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded.

### Credit for the Elderly or Disabled

(line 46, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125) was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

# **Credit from Regulated Investment Companies**

(line 67a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

#### Credit to 2004 Estimated Tax

(line 71, Form 1040)

This amount was the part of the overpayment of 2003 tax which taxpayers specifically requested to be credited to their estimated tax for 2004. (See also "Overpayment" and "Estimated Tax Payments.")

# **Deduction of Self-Employment Tax**

(line 28, From 1040)

If a taxpayer had income from selfemployment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. (See also "Self-Employment Tax.")

#### Dividends A

(lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds.

Ordinary dividends did not include nontaxable distributions of stock or stock rights. returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to amounts paid on deposits exclude withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were treated as interest income.

dividends are Oualified the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends was 15 percent (generally 5 percent for taxpayers whose other income was taxed at the 10 percent or 15 percent rate).

#### Earned Income Credit A

(line 63, Form 1040)

The earned income credit (EIC) for 2003 was a maximum of \$2,547 for one qualifying child, \$4,204 for two or more qualifying children, and \$382 for taxpayers with no qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year and have

had earned income and adjusted gross income each less than \$29,666 (\$33,692 if more than one qualifying child). For married filing jointly, earned income and adjusted gross income had to be less than \$30,666 for one child and \$34,692 for two or more children. To be eligible for the credit without children, the taxpaver must have had earned income and adjusted gross income less than \$11,230 (\$12,230 for married filing jointly) and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings self-employment. Taxpayers investment income totaling more than \$2,600 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

# Earned Income Credit, Refundable Portion

See "Earned Income Credit."

# **Earned Income Credit Used to Offset Income Tax Before Credits**

See "Earned Income Credit."

# **Earned Income Credit Used to Offset Other Taxes**

See "Earned Income Credit."

#### Education Credits A

(line 47, Form 1040)

There were two credits available, the Hope credit and the Lifetime Learning credit. A taxpayer was only able to claim one of the credits per student, not both. The credits were phased out for AGI between \$41,000 and \$51,000 (\$83,000 and \$103,000 for married filing jointly). A taxpayer could not take either credit if they were claimed as a dependent on another return, married filing separately, or took a deduction for tuition and fees for the same student.

The Hope credit allowed a maximum credit per student of 100 percent of the first \$1,000 of qualified tuition and related expenses and 50 percent credit of the next \$1,000 of eligible expenses for enrollment in undergraduate programs. Also, the credit only applied to the first two years of post-secondary education.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been used for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary education. The Lifetime Learning credit was a maximum of 20 percent of the first \$10,000 of eligible expenses, or \$2,000 per return.

# **Education IRA (Coverdell Education Savings Accounts)**

Taxpayers could have made nondeductible contributions up to \$2,000 annually to an educational IRA for a child under age 18. The contribution to a Coverdell ESA could be made until April 15, 2004 for tax year 2003. The earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA contribution was phased out for modified AGI between \$95,000 and \$110,000 (between \$190,000 and \$220,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

### **Educator Expenses**

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2003, a deduction of \$250 (\$500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions.

### **Employee Business Expense**

See "Unreimbursed Employee Business Expenses."

# **Empowerment Zone and Renewal Community Employment Credit**

(included in line 52c, Form 1040)

Both the empowerment zone and renewal community credits were available to taxpayers for qualified wages paid or incurred during 2003. Parts of designated urban and rural areas in the United States qualified to receive the benefits of this credit.

#### **Estate or Trust Net Income or Loss**

(line 37, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only

upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

#### **Estate or Trust Net Income Less Loss**

See "Estate or Trust Net Income or Loss."

### **Estimated Tax Payments**

(line 62, Form 1040)

This figure represents the total of the tax payments made for 2003 using Form 1040-ES, and any overpayment from the taxpayer's 2002 return that was applied to the 2003 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 2003, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2003, or (b) 100 percent of the tax shown on Form 1040 for 2002 (112 percent of the tax shown on Form 1040 for 2002 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

# Excess Social Security Taxes Withheld $\Delta$

(line 64, Form 1040)

If a taxpayer earned more than \$87,000 in total wages from two or more employers in 2003, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

### Exemptions $\Delta$

(lines 6, 39, Form 1040)

In the computation of taxable income, a \$3,050 deduction was allowed for each exemption claimed if adjusted gross income was less than \$104,625. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 2003:

- 1) The individual received more than half of his or her support for 2003 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$3,050. An exception to the income limitation was granted to children under age 19 or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$139,500 and was completed at \$262,000; for married persons filing jointly and surviving spouses, the phaseout began at \$209,250 and was completed at \$331,750; for heads of household, the phaseout began at \$174,400 and was completed at \$296,900; and for married persons filing separately, the phaseout began at \$104,625 and was completed at \$165,875.

#### Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

#### Farm Rental Net Income or Loss

(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. This income and expenses were reported on Form 4835 with net income less loss then reported on Schedule E. (See also "Total Rent and Royalty Income or Loss.")

#### Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

### Filing Status

See "Marital Filing Status."

### Foreign-Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$80,000 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center The employer-provided foreign processing. housing exclusion was left as part of other income. (See also "Other Income.")

### **Foreign Housing Deduction**

(included in the total on line 33, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2003.

### Foreign Tax Credit

(line 44, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2003 could be carried back 2 years and then forward 5 years.

### Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included Telefile (Form 1040EZ's where all information is filed by telephone), and electronic filing.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All Telefile returns were considered to have been Form 1040EZ for these statistics.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his or her nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 2003 Forms.)

### **Gambling Earnings**

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction" and "Other Income.")

### **Gambling Loss Deduction**

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings", "Total Itemized Deductions", and "Miscellaneous Itemized Deductions.")

#### **General Business Credit**

(line 52a, Form 1040)

The general business credit consisted of the:

- investment credit,
- the work opportunity credit,
- the welfare-to-work credit,
- the alcohol fuel credit,
- the research credit,
- the low-income housing credit,
- the enhanced oil recovery credit,
- the disabled access credit.
- the renewable electricity production credit,
- the Indian employment credit,
- the credit for employer social security and Medicare taxes paid on employee tips,
- the orphan drug credit,
- the new markets credit,
- small employer pension plan startup credit
- employer-provided child care facilities and services credit
- the community development corporation credit,
- the Alaska pipeline liability fund credit and,
- the credit from electing large partnerships.

Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

# Health Coverage Credit (formerly Health Insurance Credit)

(line 67c, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or

Pension Benefit Guaranty Corporation pension recipient was able to take the credit. A taxpayer could not take the credit if they were covered under any employer-sponsored health plan. The credit was equal to 65 percent of the amount the taxpayer paid for qualified health insurance for 2003 minus any Archer medical savings account distributions used to pay the amount.

### **Home Mortgage Interest Deduction**

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

### Household Employment Taxes $\Delta$

(line 59, Form 1040)

Taxpayers paying domestic employees more than \$1,400 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

#### **Income Subject to Tax**

See "Modified Taxable Income."

#### **Income Tax After Credits**

(line 54 minus part or all of line 63, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 53, Form 1040) from income tax before credits (line 43, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

#### **Income Tax Before Credits**

(line 43, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Schedule J (Farm income averaging), or Form 8615, plus Form(s) 8814 (line 41a), any

additional taxes from Form 4972 (line 41b), and the alternative minimum tax (line 42). (See also "Tax Generated.")

#### **Income Tax Withheld**

(line 61, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

# Individual Retirement Arrangement Deductible Payments $\Delta$

(lines 24, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans for the taxpayer: the education IRA and Roth IRA, information on these two IRA's can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. deduction was limited to \$3,000 (\$3,500 if age 50 or older) and was phased out for modified AGI (on a joint return) between \$150,000 and \$160,000. The modified AGI levels at which the traditional IRA deduction phased out (for taxpayers covered by a retirement plan at work) was between \$60,000 and \$70,000 for married persons filing jointly and surviving spouses; between \$40,000 and \$50,000 for single filers or heads of households; and between \$0 and \$10,000 for married taxpayers filing separately. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse

not covered by an employer plan phased out between modified AGI of \$150,000 and \$160,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$3,000 (\$3,500 if age 50 or older). Married couples filing a joint return could contribute up to \$3,000 (\$3,500 if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$6,000 (\$7,000 if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawls from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home.

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

# **Individual Retirement Arrangement Taxable Distributions**

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed non-deductible IRA contributions, and distributions from a Roth IRA. If a taxpayer converted from a traditional IRA to

a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

#### Interest Paid Deduction A

(line 14, Schedule A, includes all lines 10-13)

The rules for deducting home mortgage interest for 2003 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed on the capital gain tax rates. For 2003, this also included qualified dividends. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

#### **Interest Received**

See "Taxable Interest Received."

### Interest, Tax-Exempt

See "Tax-Exempt Interest."

# **Investment Interest Expense Deduction** (line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

#### **Itemized Deductions**

See "Total Itemized Deductions" and specific itemized deductions.

#### **Itemized Deduction Limitation**

See "Total Itemized Deductions."

#### **Limited Miscellaneous Deductions**

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross included: unreimbursed income. These emplovee business (including expenses qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

### Long-Term Capital Gain or Loss

(line 16, Schedule D)

These include gains or losses from sales of capital assets held more than one year. (See also "Sales of Capital Assets, Net Gain or Loss.")

# Long-Term Capital Gain or Loss Post May 5, 2003

See "Long-Term Capital Gain or Loss."

# **Long-Term Gain or Loss from Other Forms**

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

# Long-Term Capital Gain or Loss from Other Forms Post May 5, 2003

See "Long-Term Capital Gain or Loss from Other Forms."

### **Long-Term Loss Carryover**

(line 14, Schedule D)

Long-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

### **Marginal Tax Rates**

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

### **Marital Filing Status**

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was that if one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 2001 or 2002, and had a qualifying dependent.

# Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical

or dental insurance. However, taxpayers who self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

# Medical and Dental Expenses Limitation

(line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

#### Minimum Tax Credit

(line 52b, Form 1040)

A minimum tax credit could be taken for 2003 by certain taxpayers who paid alternative minimum tax for 2002 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2003, the excess could be carried forward to later years.

# Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

# Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 20-26, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

### **Miscellaneous Itemized Deductions**

(lines 20-27, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income producing property were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

#### **Modified Taxable Income**

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to "taxable income." For those returns with a Form 8814, Parents' Election To Report Child's Interest and Dividends attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 10 percent rate, as well as the parent's taxable income.

For prior year returns included in the 2003 statistics, a modified taxable income was calculated by using the tax rate schedule for 2003 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

### Moving Expenses Adjustment

(line 27, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order

to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the former work place. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

#### Net Capital Gain in AGI less Loss

See "Sales of Capital Assets, Net Gain or Loss."

### Net Capital Gain Before Exclusion/Loss Before Limitation Post May 5, 2003

See "Sales of Capital Assets, Net Gain or Loss."

# Net Long-Term Gain or Loss from Sales of Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

### Net Long-Term Partnership/S-Corp Gain Less Loss Post May 5, 2003

See "Sales of Capital Assets, Net Gain or Loss."

### **Net Operating Loss**

(included in line 21, Form 1040)

The excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 20 years. (See also "Other Income.")

# Net Short-Term Gain or Loss from Sales of Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

### **New York Liberty Zone Credit**

(included in line 52c, Form 1040)

The credit is 40 percent (25 percent for employees who worked fewer than 400 hours) of the qualified wages (up to \$6,000) for work performed during calendar year 2002 or 2003 by a New York Liberty Zone business employee.

# Nonconventional Source Fuel Credit (included in line 52c, Form 1040)

This nonrefundable credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be oil produced from shale and tar sands, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

#### **Nondeductible Passive Losses**

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 16) from total current year passive losses (lines 1b+2a+3b) and were limited to zero.

#### **Nontaxable Returns**

See "Taxable and Nontaxable Returns."

### **Ordinary Dividends**

(line 9a, Form 1040) See "Dividends."

### Other Adjustments

(included in line 33, Form 1040)
See "Statutory Adjustments."

#### Other Income

(line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education savings account, prizes, awards, jury duty fees, Alaska permanent fund dividends, qualified state tuition program earnings, reimbursements for medical expenses, real estate taxes, or home

mortgage interest taken as a deduction in a previous year, children's interest and nonqualified dividends (non-qualified) from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or "net operating loss" in an earlier year (that was carried forward and deducted for 2003) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative Gambling earnings, which were amount). entered on this line by the taxpayer, were edited into a separate field during service center processing.

#### **Other Payments**

(line 67, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels", "Credit from Regulated Investment Companies", and "Health Insurance Credit."

#### **Other Tax Credits**

(included in lines 52c, 53, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

#### **Other Taxes Deduction**

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

#### **Overpayment**

(line 69, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 2004 Estimated Tax" and "Refund.")

#### **Overpayment Refunded**

(line 70a, Form 1040)

See "Overpayment" and "Refund."

### Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 2004;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2003 that was more than \$750 but less than \$7,500;
- had no estimated tax payments for 2003;
- did not have any overpayment of tax shown on his or her 2002 return applied to the 2003 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also "Modified Taxable Income.")

### Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss

was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnership, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S Corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

### Partnership and S Corporation Net Income Less Loss

See "Partnership and S Corporation Net Income or Loss."

#### **Passive Activity Losses**

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

### Payment with Request for Extension of Filing Time

(line 66, Form 1040)

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or Form 2688, Application for Additional Extension of Time to File. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected

tax. Full payment of any tax due had to be made with the application for extension.

#### Payments to a Keogh Plan

(line 30, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

### Penalty on Early Withdrawal of Savings

(line 31, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

### Penalty Tax on Qualified Retirement Plans

(line 57, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the IRA's in excess of the legal limitation for the year (the lesser of \$3,500, \$7,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

#### **Pensions and Annuities**

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

#### Personal Property Taxes Deduction

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

### **Predetermined Estimated Tax Penalty**

(line 73, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 72 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded

prior-year tax liability (provided prior-year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 2003 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

#### **Qualified Dividends**

(line 9b, Form 1040) See "Dividends."

#### **Real Estate Taxes**

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

#### **Recapture Taxes**

(included in line 60, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

#### Refund

(line 70a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

#### Refund Credited to Next Year

(line 71, Form 1040)

See "Credit to 2004 Estimated Tax."

#### **Regular Tax Computation**

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

#### Rent and Royalty Net Income

(lines 24, Schedule E)

This amount was the combination of rent income and royalty income. It is possible for a taxpayer to have both rent and royalty income and losses.

#### **Rent and Royalty Net Loss**

(lines 25, Schedule E)

This amount was the combination of rent losses and royalty losses. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. It is possible for a taxpayer to have both rent and royalty income and losses. (See also "Passive Activity Losses.")

#### Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses." and "Total Rent and Royalty Income or Loss in AGI.")

#### Rent Net Income Less Loss

See "Rent Net Income or Loss."

### Retirement Savings Contribution Credit

(line 48, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to \$25,000 (\$37,500 if head of household, \$50,000 if married filing jointly).

#### **Roth IRA**

(lines 16-25, Form 8606)

Unlike traditional IRAs, contributions to a Roth IRA were not deductible. qualified distributions from the earnings of a Roth IRA were tax-exempt. The contribution limit for Roth IRAs was the lesser of \$3,000 ((\$3,500 if age 50 or older) (\$6,000, \$6,500, or \$7,000 depending on if none, one, or two of the taxpayers were age 50 or older and married filing jointly)) or the individual's taxable compensation unless the taxpayer contributed to both Roth IRAs and traditional IRAs. In this case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$150,000 and \$160,000, married taxpayers filing separately and living with their spouses with modified AGI between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$95,000 and \$110,000. Contributions to Roth IRAs could be made after the taxpayer reached the age of 701/2. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Some taxpayers were also eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10 percent tax on early withdrawals. Taxpayers had to have a modified

AGI of \$100,000 or less to be able to roll over a traditional IRA to a Roth IRA. When a taxpayer converted an amount from the traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. Married taxpayers filing separately could not take advantage of this "Individual rollover provision. (See also Arrangement Taxable Retirement Distributions.")

#### **Royalty Net Income or Loss**

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

#### **Royalty Net Income Less Loss**

See "Royalty Net Income or Loss."

#### **S** Corporations

See "Partnership and S Corporation Net Income or Loss."

#### Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- · wages;
- · commissions:
- bonuses;
- tips;
- · fees:
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- · directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as "other income," are treated as salaries and wages for the statistics.

### Sales of Capital Assets, Net Gain or Loss $\Delta$

(line 13a, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less, the asset was considered short-term; otherwise, it was considered long-term. All capital gain distributions were considered long-term.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("long-term loss carryover" and "short-term loss carryover" in the statistics).

Net capital gains taken after May 5, 2003 were subject to different tax rates than those taken earlier. The maximum long-term capital gains tax rate for most sales or exchanges of properties before or on May 5, 2003 was 20 percent (10 percent for taxpayers in the 15percent tax bracket). The maximum rate for most net capital gains taken into account after May 5, 2003 had been reduced to 15 percent (generally, 5 percent for taxpayers in the 10- or 15-percent tax bracket). Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Qualified 5-year gain (long term capital gain from sale or other disposition of property held more than five years) were taxed at 8 percent to the extent the gain would otherwise be taxed at 10 percent. The 8 percent capital gain rate for qualified 5-year gains did not apply to gains after May 5, 2003. Therefore, the long-term capital gain tax rate could be 5-percent, 8-percent, 10percent, 15-percent, 20-percent, 25-percent, or 28-percent.

Taxpayers who sold their main homes after May 6, 1997, were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

### Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

### Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

### Self-Employed Health Insurance Deduction $\Delta$

(line 29, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

#### Self-Employment Tax $\Delta$

(line 55, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2003 was \$87,000. The limit did not apply for purposes of the Medicare tax. All net earnings greater than \$400 (\$108.28 for church employees) were also subject to the Medicare tax portion. (See also "Total Tax Liability.")

#### **Short-Term Capital Gain or Loss**

(line 7b, Schedule D)

These include gains and losses from sale of capital assets held one year or less. (See "Sales of Capital Assets, Net Gain or Loss.")

### Short-Term Capital Gain or Loss Post May 5, 2003

See "Short-Term Capital Gain or Loss."

### **Short-Term Gain or Loss from Other Forms**

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252
- Short-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

### Short-Term Capital Gain or Loss from Other Forms Post May 5, 2003

See "Short-Term Capital Gain or Loss from Other Forms."

#### **Short-Term Loss Carryover**

(line 6, Schedule D)

These are short-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

#### **Size of Adjusted Gross Income**

(line 34, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class. See "Adjusted Gross Income Less Deficit."

#### **Social Security Benefits**

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not required to show the total benefits on their income tax returns.

### **Social Security and Medicare Tax on Tip Income**

(line 56, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

#### Standard Deduction $\Delta$

(included in line 37, Form 1040)

For 2003, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$950 or \$1,150 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$4,750;

Each taxpayer 65 or over or blind was allowed an additional \$1,150 deduction each for age and blindness.

Married filing jointly or surviving spouses Basic deduction of \$9,500;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$4,750:

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

Head of Household

Basic deduction of \$7,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,150 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$750 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount).

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was

taken by those taxpayers who were 65 or over and/or blind.

#### State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2003 that was paid or deducted before 2003, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

#### **State and Local Income Taxes**

(line 5, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 2003; had paid state and local income taxes directly during 2003 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

#### **Statutory Adjustments**

(lines 23-33, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2003, statutory adjustments included educator expenses, payments to an IRA, student loan interest deductions, tuition and fees deductions, moving expenses, the deduction for one-half of selfemployment tax, the self-employed health insurance deduction, payments to a selfemployed Keogh retirement plan or a simplified employee pension (SEP), penalty on early withdrawal of savings, alimony paid, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included Archer medical savings account deductions, deduction for clean-fuel vehicles, performing-arts-related expenses, jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, deductible expenses related to income of

personal property, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974, and employee business expenses of fee-basis state or local government officials. If not listed separately, these amounts are included in the "Other Adjustments" category in the statistics.

#### **Student Loan Interest Deduction**

(line 25, Form 1040)

For 2003, eligible taxpayers were allowed to deduct up to \$2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between \$50,000 to \$65,000 (\$100,000 to \$130,000 for taxpayers filing a joint return).

#### **Tax Credits**

See "Total Tax Credits."

#### Tax Due at Time of Filing

(line 72, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

### Tax from Recomputing Prior-Year Investment Credit

(included line 60, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax. Also tax from recapture of an education credit was reported here.

#### Tax Generated ∆

(line 41, Form 1040)

This amount was the tax computed on modified taxable income. For 2003 there was a reduction of the former tax rates. The tax rates for 2003 were 10.0, 15.0, and new rates of 25.0, 28.0, 33.0, and 35.0 percent. The 10-percent bracket applied to taxable income equal to or below \$7,000 for single filers and married persons filing separately; \$14,000 for joint filers or surviving spouses; and \$10,000 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$28,400 for single filers; \$56,800 for joint filers or surviving spouses; \$28,400 for married persons filing separately; and \$38.050 for heads of household. The 25.0 percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$68,800 for single filers; \$114,650 for joint filers or surviving spouses; \$57,325 for married persons filing separately; and \$98,250 for heads of household. The 28.0 percent tax rate applied to taxable income in excess of the 25.0 percent tax bracket ceiling and equal to or below \$143,500 for single filers; \$174,700 for joint filers or surviving spouses; \$87,350 for married persons filing separately; and \$159,100 for heads households. The 33.0 percent tax rate applied to taxable income in excess of the 28.0 percent tax bracket ceiling and equal to or below \$311,950 for single filers, joint filers, or surviving spouses and heads of households and \$155,975 for married persons filing separately. The 35.0 percent tax rate applied to taxable income in excess of the upper boundary for the 33.0 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 14 had investment income that exceeded \$1,500, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,500 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and

3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,500 was included on either Form 1040, line 21 or in the case of capital gains distributions on either Form 1040, line 13 or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$750 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 41, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income" and "Rate Reduction Credit.")

#### **Tax Payments**

(lines 61, 62, 64, 66-68, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 2002 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 63, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.") Also, the additional child credit was included on the tax

return as a payment but not treated that way for the statistics.

#### **Tax Penalty**

(line 73, Form 1040)

See "Predetermined Estimated Tax Penalty."

#### **Tax Preparation Fees**

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

#### Tax Rates, Tax Rate Classes

See "Tax Generated."

#### Tax Withheld

(line 61, Form 1040)

See "Income Tax Withheld."

#### **Tax-Exempt Interest**

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of social security benefits.

#### Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax". Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and medicare tax on tips, tax from recomputing prioryear investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit

payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also, "Total Income Tax.")

#### **Taxable Income**

(line 40, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

#### **Taxable Interest Received**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the

taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

#### Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

### Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

#### **Taxable Social Security Benefits**

(line 20b, Form 1040)

See "Social Security Benefits."

#### **Taxes Paid Deduction**

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

#### **Total Income**

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

#### **Total Income Tax**

(line 54 + any Form 4970 tax on line 60 - line 63, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit). For 2003, total income tax included the tax from Form 4970 (\$5.6 million). It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

#### Total Itemized Deductions $\Delta$

(included in line 37, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$139,500 (\$69,750 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in excess of \$139,500 (\$69,750) or b) 80 percent of the non-exempt deductions. Therefore, total itemized deductions is the sum of the separate deduction cited above, less the itemized deduction limitation.

#### **Total Miscellaneous Deductions**

See "Miscellaneous Itemized Deductions."

#### Total Rent and Royalty Income or Loss

(line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

#### **Total Statutory Adjustments**

(line 33, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-33) (Note: foreign housing, Archer MSA, certain business expenses of reservists and performing artists, and other adjustments are reported on line 33).

#### **Total Tax Credits**

(lines 53, 63, Form 1040)

For this report, total tax credits consists of the following:

- (1) foreign tax credit;
- (2) child care credit;
- (3) credit for the elderly and disabled;
- (4) education credits;
- (5) retirement savings contributions credit;
- (6) child tax credit;
- (7) adoption credit;
- (8) mortgage interest credit;
- (9) District of Columbia first time homebuyers credit;
- (10) general business credit;
- (11) minimum tax credit;
- (12) qualified electric vehicle credit;
- (13) empowerment zone and renewal community employment credit;
- (14) New York liberty zone credit;
- (15) nonconventional source fuel credit and;

- (16) other tax credits;
- (17) earned income credit (EIC) used to offset income tax before credits

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC that did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

#### **Total Tax Liability**

(line 60 modified by the earned income credit and additional child tax credit, Form 1040)

Total tax liability was the sum of income tax after credits, self-employment tax, social security and Medicare tax on tips, tax from recapturing prior-year investment credits, low income housing credit, qualified electric vehicle credit, or Indian employment credit, tax from recapture of federal mortgage subsidy, taxes from qualified plans (including individual retirement accounts) and other tax favored accounts, Section 72 penalty taxes, household employment taxes, tax on golden parachute payments and Form 4970 These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit" and "Additional Child Tax Credit"). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

#### **Total Tax Payments**

See "Tax Payments."

#### **Total Taxable IRA Distributions**

See "Taxable IRA Distributions."

### Total Unlimited Miscellaneous Deductions

(line 27, Schedule A)

See "Miscellaneous Itemized Deductions."

#### Tuition and Fees Deduction $\Delta$

(line 26, Form 1040)

A taxpayer was able to deduct up to \$3,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). This deduction could not be taken if the person could be claimed as a dependent on another taxpayer's return or if they claimed the education credit for the same student.

#### **Type of Tax Computation**

(line 41, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ.
  - Schedule J, Farm Income Averaging, returns are included with regular tax. (See also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) These include returns with capital gain distributions reported on Form 1040 or qualified dividends, also. This tax could be at various rates, 5, 8, 10, 15, 20, 25, or 28 percent.

#### **Unemployment Compensation**

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

### Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, Employee Business Expenses. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

### Section 5

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Department of the Treasury nternal Revenue Service www.irs.gov

Note. This booklet does not contain any tax forms.

A Message From

Instructions C. D. E. F. J. and SE

Kennedy wrote in a special message to Congress more than 40 years ago. The integrity of such a system depends upon the continued willingness of the people honestly and accurately to discharge this annual price of citizenship." Those words remain as true today as when they were written One of the unique features of our democracy is the generation of tax revenues through a system of individual self-assessment. As President in 1961 the Commissioner

I also would encourage you to e-file your return. IRS e-file is fast, safe, and accurate. You can find answers about e-file—and indeed many of your other tax questions—at our website at www.irs.gov. determining your compliance with the law,

We at the IRS are conunited to belping you understand and meet this important obligation. I want to assure you that, as we review your return, we will hold ourselves to the highest standards of fairness and consistency in

Thank you for taking the time to complete your return and for paying vour taxes.

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Explore "Free File" and other electronic e-file options.

You surf the web, email your friends, book travel, and bank online. Why not file your tax return the same

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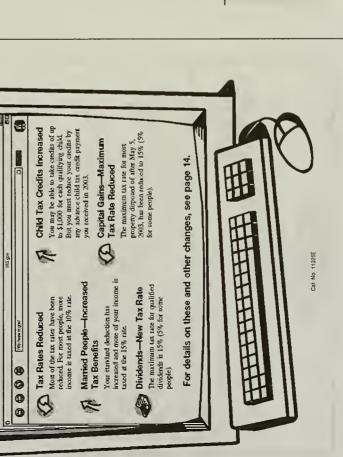
Consider Your Taxes Done

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For details, see page 3 or go to www.irs.gov

Mark W. Everson



# The IRS Mission

Provide America's taxpayers top quality service by belping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

- 2



# consider it done

# What is IRS e-file?

It's the fastest, easest and most convenient way to file your uncome tax return electronically. So easy, 53 million taxpayers preferred offile over filing a paper income tax return last year. For all the details and latest information, visit the IRS website at www.iss.gov/effle.

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  - Visit www.im.gov to see if you qualify and to access these free services offered by the tax software industry (not to e-file

# Fast! Easy! Convenient!

the IRS)

- Get your returnd an half the time as paper files do, even faster and safer with Direct Deposit—in as few as 10 days. See page 56.
- Sign electronically and file a completely paperless return. See page 58.
- Receive an electronic proof of receipt within 48 hours that the IRS received your return.
- If you one, you can e-file and authorize an electronic funds withshawal or pay by credit each If you e-file before
  April 15, 2003, you can whothle an electronic funds withshawal from your elecking or awangs account as late as
  April 15, 2003 See page 57
  - Prepare and file your Federal and state returns together and save time.

- Accurate! Secure!
- IRS computers quickly and automatically check for errors or other missing information.
  - The error rate for e-filed returns is less than I percent.
- The chance of being authed does not differ whether you e-file or file a paper tax return.
- Your bank account information is safeguarded along with other tax return information. The IRS does not have axess to credit card numbers.

Visit the IRS website at www.irs.gov/efile for details.

# Use a Personal Computer

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Use an Authorized IRS e-file

How to e-file?

for their clients. As a taxpayer, you have two options: Authorized IRS e-file Provider, and have the provider

1. You can prepare your return, take it to an transmit a electronically to the IRS, or

Many tax professionals electronically file tax returns

AUTHORIZE



a week. Best of all, you may qualify for Free File. Visit preparation software are all you need. You can e-file from the comfort of your home 24 hours a day, 7 days convenient way using your personal computer. A computer with a modem or internet access and tax You can file your income tax return in a fast, easy. www.irs.gov for details

IKS approved tax preparation software is available for online use on the Internet, for download from the Internet, and in retail stores. Visit www.irs.gov/efile for details.

Tax professionals may charge a fee for IRS effle. Free may vary depending on the professional and the specific services rendered.

2. You can have a tax professional prepare your tetum and transmit it for you else troncally

If you do not qualify for the Free File options, visit our Partners Page for partners that offer other free or low-cost filing options at www.irs.gov/efile.

# Questions about what to put on a line? Help is on the page number in the circle. Tax Return Page Reference

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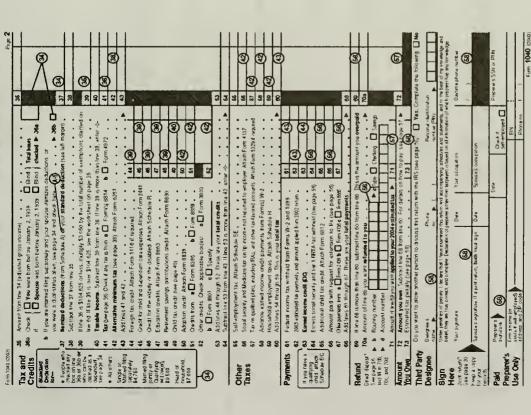
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2 Married Ming panily leven if cay one had inscreel (2)
3 Married Ming separately Enter socials 55k4 social-Cities income List type and amount (see page 27) .... Construction compensation (D) U.S. Individual Income Tax Return &a Taxable interest Attech Schedule Bill required Wages salanes tips, etc. Attach Form(s) W-2. IRA deduction (see page 23), . . . 16a IRA dismbulions . . 16a @ Farm income or iloss). Attach Schodule F. Moving expenses. Attech Form 2909 Almony gad & Brapant's SCH P D How of Targetters All Safety For Last name Exemptions (2) b | spouse . (1)Firstname Endose buildo 17 Principal de la payment Also 19 Lease use 50 Lease 20 Security 20 Security 19 Lease 1 9 22 ន Presidential
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Also attach Fourts) 500-R 11 are as withheld Himine than five dependents see page 21 Filing Status Il you did not / get a W-2, see claye 22 Label Use the IRE label Otherwise please print or lytes Adjusted Income Chear only ncome

# Tax Return Page Reference

Questions about what to put on a line? Help is on the page number in the circle.



# **RS Customer Service Standards**

At the IRS, our goal is to continually improve the quality of our services. To achieve that goal, we have leveloped customer service standards in the

following areas:

· Easier filing and payment options · Access to information

• Accuracy

Prompt refunds

Canceling penalties

· Resolving problems · Simpler forms If you would like information about the IRS standards and a report of our accomplishments, see Pub. 2183.

# Help With Unresolved Tax Issues

# Office of the Taxpayer Advocate

# Contacting Your Taxpayer Advocate

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate. The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed

make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your While Taxpayer Advocates cannot change the tax law or case is given a complete and impartial review. through normal channels.

# Handling Your Tax Problems

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advecate to provide you with:

A "fresh look" at your new or on-going problem

Timely acknowledgment

 The name and phone number of the individual assigned to your case

· Timefrances for action Updates on progress

Speedy resolution

Courteous service

# Be Prepared To Provide Information You Should

Your name, address, and social accurity number (or employer identification number)

 Your telephone number and hours you can be reached The type of tax return and year(s) involved

· A detailed description of your problem

· Your previous attempts to solve the problem and the

 Description of the hardship you are facing (if applicable) office you contacted, and

How To Contact Your Taxpayer Advocate Call the Taxpayer Advocate's toll-free number:  Call, write, or fax the Taxpayer Advocate office in your area (see Pub. 1546 for addresses and phone numbers)

1-877774778

 TTY/TDD help is available by calling 1-800-829-4059 Visit the website at wwwdrs.gov/sdvocate

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# Quick and Easy Access to Tax Help and Forms

Note It you five outside the United States, see Pub. St to find out how to get help and forms

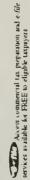


# Internet

You can access the IRS website 24 hours a day, I days a week, at www.ars.gov.to"

You can order forms and publications and reverve automated information 24 fours a day, 7 days a week, by phase.

Phone



- Find out the amount of advance child tax credit payments you received in 2003

Call 1-800-TAX-FORM (1-800-829-3676) to order current year forms, instructions, and publications, and prior year forms and instructions. You should receive your order within 10 days

Forms and Publications

Call 1-8001-829-4177 to listen to pre-recorded messages covering about 150 tax topics. See pages 11 and 12 for a list of the

TeleTax Topics

- Check the status of your 2003 refund
- Download forms, instructions, and publications
- Order IRS products online
- Search publications online by topic or keyword See answers to frequently asked tax questions
- Figure your withholding allowances using our W-4 calculator
- Send us comments or request help by email

You can check the status of your 2003 refund. See page 11 for details.

Refund Information

Sign up to receive local and national tax news by email



Order Pub 1796, Federal Tax Products on CD ROM, and ger

CD-ROM

You can get over 100 of the most requested forms and aroundors. It have a day, "I day a week, by tax but call 703-368-964 from the telephore convected to the fax meating See pages 8 and 9 for a last of the near avail able. For telp with transmission probleme, call 703-264-2668.

Long-distance charges may apply



You can order forms, instructions, and publications by completing the order blank on page 75. You struld receive your order within 1th days after we to evive your request.

Buy the CD ROM on the Internet at www.rrs.gov/ordorders. from the Visitoral Hoffmenton Service (VIS) for \$2.2 (the handling feet or call 1-877-CDFORMS 41 877-233-0/2), toll free to buy the CD ROM for \$2.2 (plays a \$5 handling feet)

The Internal Revenue Bulletan

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Frequently requested tax forms that may be filled in electromadily, printed out for submission, and saved for

 Current year forms, instructions, and publications · Proc year forms, instructions, and publications You can also get help in other ways -- See page 61 for information.



You can pak up some of the most requested forms, unsurectories, and publications at many RS offices, port offices, and bleanes Some government offices, each unions, and outing supply stores have a collection of reproducible tax (orms avail able to photocopy or print from a CD ROM.



### Walk-In

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by Fax Forms

The following forms and mainteness are available through our Tax Fax service 23 hours a day. They a week but call PlAAS-6484 flowing the behavior connected to the fax meather. Long detains e charges may apply. When you call, you will be instructions on how to use the service Select the option for getting forms. Then, error the Caradia Number (Car No.) shown below for each near you want. When you hang up the phane, the fax will begin.

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The following publications are available through the IRS website 24 hours a day, 7 days

Pub. No.	Tick	Pub. No.	Title
-	Your Rights as a Taxpayer	878	Pension and Armuty Income
۳,	Armed Forces' Tax Guide	35.	Casualty, Disaster, and Theft Loss Workbook
12	Your Federal Income Tax (For Individuals)	;	(Personal-Use Property)
ដ	Farmer's Tax Guide	287	Business Use of Your Home Uncluding Use by
콧	Tax Guide for Small Business (For Individuals	200	Daycate (Tovakers) Individual Retirement Arguments (IRAs)
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443	Travel Errect comment Gift and Car Expenses	)	Going Abroad
3	Exemptions Conduct Deduction and Edition	894	The IRS Collection Process
	Information	565	Tax Highlights for Commercial Fishermen
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	Abroad	915	Social Security and Equivalent Railroad
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	Members of the Clergy and Religious Workers	616	How Do I Adjust My Tax Withholding?
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	Capital Gains and Losses)		How to Cet Help With Unresolved 13x
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552	RecordReeping for Individuals	Spanish La	Spanish Language Publications
553	Highlights of 2003 Tax Changes	ISP	Your Rights as a Taxpaver
7.	Other Americans' Tax Cauck	S79SP	How To Prepare Your Federal Income Tax
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556	Examination of Returns, Appeal Rights, and Claims for Defined	Soas	The IRS Collection Process
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# Information Refund

Be rure to have a copy of your 2003 tax return available because you will need to know the filling status and the exact whole dollar amount of your refund. Then, do one of the following.

— Go to www.irs.gov., click on Where's My Refund then on Go Get NJy Refund Santus.

date it will be irrued, please wait until the next week before calling back.

Do not send in a copy of your return unless asked to do so.

# You can check on the status of your 2003 refund if a has been at least to weeks from the date you field your return (3 weeks if you field electronically). But if you filed Form 8279 with your return, allow 14 weeks (11 weeks if you filed electronically) Call 1480-429-4477 for automated of refund information and follow the recorded argustisms. Call 1-800-879-1954 during the haus shown on page 13. Refunds are sent out weekly on Fridays. If you call to check the status of your refund and are not given the

Te	TeleTax Topics	Topic No	Subject	Topic	1
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	opios ara available in opanisa.	130	Copy of your tax return How to	3	Checklist of collimon enors when
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Š	Subject	210	Business use of car	2	employees to indeposit
	Types of Income	2	Business travel expenses	151	Form 941—Deposit requirements
107	Wages and ralanes	512	Business entertainment expenses	158	Form 941 - Emphyer's Quarterly
707	Tps	513	Educational expenses	,	Federal Tax Return
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3 5	Dividends Rationals of casts and local section		CAMBARY, GISASMA, AIM, GREIT IOSSES	760	Form 940 and Form 940.E7
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ij	Passive activities - Losses and	600	Adoption credit	158	Reculers and moneycident eliminations
	credits	808	Excess social secunty and RRTA	822	Dual-status alien
97	Other income	710	tax widtheld	853	Foreign earned moome exclusion-
7	Stock options	010	Netrement savings contributions		General
9 2	Touter of contract (information		CICAIR	7. 8. 7.	Foreign earned moome exclusion-
1	for Form 1040 filers)		IRS Notices	330	Who qualifies?
430	Exchange of policyholder interest	159	Notices - What to do	650	What chaliford
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<del>-</del>	Sale of assets held for more than 5		CP 2000	857	Individual texpayer identification
	years	653	IKS notices and bills, penalties, and	90	number Form W-7
	Adjustments to Income		excress charges	828	Alsen tax clearance
451	Individual retirement arrangements		Basis of Assels, Depreciation,		Tex Information for December
	(IRAs)		and Sale of Assets		Rico Bosidents (in Spanish
457	Asmony paid	701	Sale of your home		only)
24	Day over contents	703	Basis of aspets	8	When more file a 11 S more of W
155	Moving expenses	3 5	Deprectation	100	return in Puerto Rico
320	Student loan interest deduction	j	HISTORINE PARCS	305	Deductions and credits for Puerto
458	Educator arrange deduction		Employer Tax Information	;	Rivo filers
	Benjard Dedications	751	Social secunty and Medicare	503	bederal employment taxes in Puerto Paro
	Itemized Deductions		withholding rates	808	Tax assistance for Paerto Reco
5	Should I nemize?	752	Form W-2-Where, when, and		residents
25	Medical and dental expenses	763	how to like		
3	Home modesse points	3	Withholding Allowance Certificate	Ī	Toxic reimbors are affective
S	Indea expense	3.2	Form W-5-Advance carned		January 1, 2004
200					

TeleTax topics are also available through the IRS website at www.irs.gov. Topics by Internet

Recorded tax arternation is available 24 hours a day, 7 days a week. Select the number of the topic you want to bear. Then, call 1860 429-4477. Have paper and point handy so take notes.

TeleTax?

What Is

Recorded Tax

Information

- = -

- 12 -

# Calling the IRS

If you cannot answer your question by using one of the methods bated on page 7, please your flow assistance of £500-529-1040. You will not be chaged for the call unless your power corntrary charges you for to lolf-free calls. Our normal hours of operation are Monday through Fridy from 7.00 a no 10:00 p. m. keal time. Begaring Jenuary 24, 2004, through April 10, 2004, assistance will also be available on Sanicky from 10:00 and to 300 p.m. lead time. Assistance provided to caller from Alaska and Hawaii will be based on the Ibutes of operation in the Pacific time zone.

If you want to check the status of your 2003 refund, see Refund Informa-tion on page 11



· Your ZIP code

If you are asking for an unstallment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can IRS representatives care about the quality of the service provided to you, our customer You can help us provide accurate, complete answer to your questions by having the following information available. **Before You Call** 

 The facts about your pertucular situation. The may one be apposed on the may whether they can be claimed as a dependent, etc.

The name of any RS publication or other search, etc.

The name of any RS publication or other some of information that you used to look for the answer. The tax form, whedule, or notice to which your question relates.

Evaluation of Services Provided. The IRS assessed in medicion overlated the quality of this telephone service. One method is for a second IRS representative to sometimes about no not orecoal telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

To maintain your account security, you may be asked for the following information, which you should also have available.

 The amount of refund and filling status · Your social security number

. The "Caller ID Number" shown at the top of any notice you received. shown on your tax return.

 Your personal scentification number (PIN) if you have one.

The munibers in your street address.

· Your date of birth.

Making the Call

Call 1-800-829-1040 (for TTY/TDD beb, ed. 1-800-829-1040 (for means allow edlers with pulse or roung did dephones to a great heir responses when requested to do so. First, you will be provided a care of optons that will request bouch tone response it in the received, you will then hear a series of optons and he saked to gast your else-toins. After your touch one or appear refersions. After your touch one or appear in expense it nevered, the system will direct your call to the appropriate assistance. You can do the following within the system.

Order tax forms and publications.

Find out the amount of any advance child tax credit payment you received in 2003.

· Find out what you owe.

 Determine if we have adjusted your account or received payments you made. Request a transcript of your account.

Tax Rates Reduced. The lax rates of 27%, 9%, 55%, and 88 6% have been reduced to 25%, 25%, 33%, and 35%, expertively. The 10% tax rate upplies no the first \$7,000 of tax the income (the list \$10,000 of tax the income (the list \$10,000 of tax the income (the last \$10,000 of tax the income of head of household; the first \$40,000 of tax the head of household; the first \$10,000 of qualitying wishow(et). These diagrees are effected in the Tax Table that begue on page 62 and the Tax Rate Schedules on page 52 and the Tax Rate Schedules on page 74.

 Find out where to send your tax return or payment.

Request more time to pay or set up a monthly installment agreement.

# **Before You Hang Up**

you receive, or you feel our representative may not fully understand your question our representative needs to know this. He os she will be happy to take additional time to be sure your question is are weeted fully. If you do not fully understand the answer

By law, you are responsible for paying your that or Perkera invoice as If we should make an error as asswering your question you are all responsible for the paymers of the cornect tax. Should list occur, however, you will not be charged any

See How To Avoid Common Mistakes on page 60.

**Before You Fil** n Form 1040

If you were perving in or in support of the Armed Forces in a designated combat zone or aparlified hazafords dry acte ifor example, you were in the Alghuniam, Bosine, Kosovo, or Person Cull reals, see Pub. 3. Self-Employed Health Insurance Deduction. You may be able to deduct up to 100% of your health insurance expenses. See the instructions for line 29 on page 33 If you received an advance payment but all not have a qualifying cliff for \$0.203 (see the intructions for line 0s, column (4) on opge 211, you do not have to pay head the amount of your advance payment on your team of your advance payment on your feer of you about the payment on you for 30 you are not filing a joint cellum for \$203, but for \$203 you are not filing a joint cellum for a joint cellum with the arm spouse, you are considered to have received one-half of the advance payment.

For details on these and other changes for 2003 and 2004, see Pub. SS3.

What's New for 2003?

Dividends—New Tax Rate. The maximum tax rate for qualified dividends is 15rf generally. Set to proper whose other income is taxed at the 10r6 or 15r6 and 15re of the maximum is taxed at the 10r6 or 15r6 and 15re of the maximum to the Qualified Dividends and Capital Gain Tax Worksheet, whichever applies, to figure your tax. See the institutions for line 41 that begin on page 36.

Capital Galas—Maximum Tax Rete Reduced. The maximum taxte for most not capital gain taken and account after May 5, 203, has been reduced to 15% (generally, 5% for people whose other in-come is taxed at the 10% of 15% rate. Use Schedule Do et the Qualified Dividents and Capital Gain Tax Worksheet, which event applies, to figure your tax. See the instructions for live 41 that begin on page 30. Married People—Increased Tax Benefits. The stands deches took from point filers has necessal to \$9.500 (two that of range friens for most people filting a separate return, the stanked delatetion has increased to \$4.750 (the same amount as single filers). See the instructions for the 37 that began on page 34.

Alternative Missimum Tax Esemption about the Montal Increased. The internative minimum tax energetin menunt has arrested to \$40,250 (\$58,000 if married filing international property \$29,000 if married filing reputately). These new married filing reputately. These new mounts are reflected in the worktheet for amounts are reflected in the worktheet for line 42 on page 38. Qualitying Widowieri—Increased Taa Bereifer, Formstreepel, betaridad-de-diction has been increased to \$9.500 (uwie hard o finge fleets). See the merucious for line. 37 that began on page 34. Also, the Formstreepel, and the seed of the cover twie the income range as that of surject fleer. This change as false du the Tax Table that began on page 52 and the Tax Rue Schehules on page 74. Also, the 15% tax beache for pain filess has been expanded to cover twice the income range as that of single filets. For people filing a separate return, the 15% tax beaches is the same as that of single filets. These changes are reflected in the Tax Tax be that begins on page 0.2 and the Tax Tax Shechilles on page 0.2 and the Tax Rase.

Archer MSA Deduction. Archer MSA de ductions are now reported 8h line 33. See the matuctions for line 33 that begin on page 33.

Child and Dependent Care Credit largeses. You may be able to take a wester of up to \$10.50 for the expenses you paid for the care of one qualifying persons. 22.100 if you pad for the care of two or note qualifying persons. See Form 2441 for death.

Child Tax Credits Increased. You may be table to take rendits of up to \$1,000 for each quildying child But you must rother your credits by any advance child fax credit pay marry you creened in \$0.95 (one below). For more clearlis, see the marra-torie for line 49 that begin on page 40

Rarned Income Credit, You may be able to take this credit if: A child lived with you and you earned ess than \$33,692 (\$34,692 if married filling

• A child did not live with you and you earned less than \$11,230 (\$12,230 of married filing jointly).

Advance Child Tax Chedit Payment. You must reduce your JOO shift are cerdie by many active the created in 200 Miles and a ment of any advance payment you teached in 200 Miles and the certified the constitution of any advance payment you teached the close oil worksheet. The amount of your advance payment thefree offices is thewren to look and the payment thefree offices is the wron token to mandal to you an JOO if it you do not have this notice, you must thefree offices on the IRS website at most of bottom on the IRS website at www.rss.gov.or.ccill.os.nt.1800 & 259,194. For details on offices, see Refund Office on page 50.

Lifetime Learning Credit Doubled. The maximum lifetime learning credit for 2003 is \$2,000. See the instructions for line 47 See the instructions for line 63 that begin on page 44

7

IRA Induction Allawed to More People Overed by Rottenane Heats. You may be able to take an IRA deduction if you were covered by a returnent plan and your 2003 modified AGI is less than \$50,000 (\$70,000) if married filing pointly or quisi-fying widowest). See the instructions for line 24 data began on page 29 Standard Mileage Rotes. The 2003 rate for business use of your vehicle is \$6 cents a mile. The 2003 rate for use of your vehicle to get medical care or to move is 12 cents a

Mailing Your Return. You may be mailng your team to a different address this
year because the IRS has changed the filing
he aiton for several areas. If you coedived
no my object with your tax package, please
use it Otherwise, see Where Bo You File?
on the heart cover. Third Party Designee. A third party designee can ask the IRS for copies of notices or transcripts related to your return. Also, the authorization can be revoked. See page 58.

# = What To Look for

Tuition and Pees Dedaction Expanded.
Von may be faite to take a behavior of up to \$4,000 if your 2004 AGI is not more than \$65,000 (\$130,000 if married filling your 2004 AGI is more filling your 2004 AGI is not more than \$80,000 (\$160,000 if married filling your 2004 AGI is not more than \$80,000 (\$160,000 if married filling yourly).

Certain Credits No Longer Allowed Against Alternative Manimum Tax (AMT). The credit for child and dependent are ex-penses, coded for the edderly or the dis-shed, education orders, mortgage interest codit, and District of Columbia first time homelyour existing mortgage interest credit, adoption credit, and prograb allowed against AMT However, the child tax credit, adoption credit, and credit tot qual-fied petiment as wags contributions will still be allowed against your AMT.

were covered by a retirement plan and your 2004 modified AGI is less than \$55,000 (\$75,000 if married filing jointly or qualifying widow(er.). IRA Deduction Allowed to More People Covered by Retirement Plans You may be able to take an IRA deduction if you

business use of your vehicle is 37 ½ cents a mile. The 2004 rate for use of your vehicle to get medical care or to move is 14 cents a Standard Mileage Rates. The 2004 rate for

5

162

These tules apply to all U.S. citizens, regardless of where they live, and resident aliens

# Requirements

# Do You Have To File?

Use Chart A, B, or C to see if you must file a return. Us clusters who lived in or had necesser from a U.S. procession stroid see Pub 570 Recadent of Puerto Reso can use TeleTax upox 931 (see page 11) to see if they must file



Even if you do not otherwise the week of the core to get a refund of any Ferral income tax withheld. You should take fire if you are eligible for the camed in one credit, the additional circle.

Have you used BKS e-file? It's the lastest way to get your refund and it's FREE if you are eligi-ble. Visit www. in. giv for details.

Not later than April 15, 2004. If you file after this date, you may have to pay interest and penalties. See page 61.

When Should You

File?

What if You Cannot File

on Time?

Exception for Children Under Age 14. If you on explicition to first return for your child who was under age 14 at the end of Most and exception of the conditions apply you is at elect to include your child is in come on your return. But you must use Form 8814 to also so it you make this election, you will do so it you make this election, your child was not have to file a return, your child was not have to file a return. For child, we for the configuration of the property of the constraint of t

A child born on January 1, 1990, is considered to be age 14 at the end of 2003. But use Form \$814 for such a child.

Charl A-For Most People

Nonresident Altens and Daal-Stata Makes. These rules has paptly to norrest derivations and half status idensity to more and of 2003 and also have elected to be taxed as resident already and also have elected to be taxed as resident already than the more share and form and the state share to filler the paptly to determine it you are a resident or norresident alon. See Publ. 519 for details, to a bring the tubes of sometimes and a behalf who are a resident or norresident alon. See Publ. 519 for details, to a bring the tubes for sometimes and a behalf who are a letter.

An automatic 4 month extension to file does not extend the time to pay your tax. See Feeni 4868

If you are a U.S. crittern or resident, you may qualify for an automatuse externion of time to fife without flung from 4808 or fling for an extension by phore. You qualify if, if on the the date of your return, you neet one of the following conditions.

You live outsik the United States and Pheric Rice and your main place of bus reas or post of day is outsike the United States and Puetro Rice.
 You are in military or nevel service on day outside the United States and Pherico Rice.

The extension gives you at exits 2 months to file and pay the tax, but underest will be charged from the original due date of the return on any ungual tax. You must allach a statement to your return showing

# Where Do You File?

You can get an automatic 4-month extention if, no later than April 15. XV4, you wither file for an extensionary phone or you file Form 4866. For death, including how in file by phone, see Form 4868 in file for a file by phone, see Form 4868.

that you meet the requirements

See the back cover of this booklet for filling institutions and achievase. For details on using a private elelivery serve to mail your return or payment, see page 18.

Chart B—For Children and Other Dependents (See the instructions for line 6c on page 21 to lind out if someone can claim you as a dependent.) If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return. In this chart, unsarrend theorem includes bashed interest, ordinary dividents, so caparla guid distributions. Earned income includes wages, tips, and taxable subcisting and effectivelying parts, cross income is the (set) of your macared and earned includes wages, tips, and taxable subcisting and effectivelying parts. Cross income is the (set) of your macared and earned

If your goes income was \$3,050 or more, you usually cannot be claimed as a dependent unless you were under age 19 or a student and under age 24. For details, see Pub. 501.

Single dependents. Were you either age 65 or older or blind? No. You must file a return if any of the following apply

 Your unearmed Income was over \$750. Your earned lucome was over \$4,750.

Your grees income was more than the larger of—
\$750 or

Your earned income (up to \$4.50) plus \$220.
 You must the a return if any of the following array.
 Your uncard olicome was over \$1,900 (\$3,000 if \$6 or older and blind).
 Your earned income was over \$5,900 (\$7,000 if \$6 or older and blind).

 Your gross income was more than The larger of: \$750 oc

\$1,150 (\$2,300 if 65 or older and blind) This amount: Plus

> Married dependents. Were you either age 65 or older or blind? Your earned income (up to \$4,500) plus \$250

No. You must file a return if any of the following apply.

• Your uncarned income was over \$750. Your earned income was over \$4,750.

 Your gross income was at least \$5 and your spouse files a separate return and itembes deductions. Your gross income was more than the larger of—
 \$750 or

Your carred income (up to \$4.500) plus \$220.
 Yes, You mad file a return if any of the following apply.
 You meaned income was over \$1,700 (\$2,500 if 65 or other and bilind).

 Your gross income was at least \$5 and your spouse files a separate return and stembes deductions. Your gross income was more than—

Your earned income was over \$5,700 (\$6,650 if 65 or older and blind).

The larger of: • \$750 oc

\$950 (\$1,900 ff 65 or older and blind) This amount: Plus

Chart C-Other Situations When You Must File

Your earned income (up to \$4,500) plus \$250

THEN file a return if your gross income" was at least ...

AND at the end of 2003 you were" ...

F your filing status is ...

Single

under 65 65 or older

8,950

\$15,600 16,550 17,500

65 or older (both spouses)

under 65 65 or older 65 or older

amy age

Married filling separately (see page 20)

Married filing jointly\*\*\*

Head of horachold (see page 20)

under 65

Qualifying widow(er) with dependent child (see page 20)

65 or older (one spouse) under 65 (both spouses)

\$3,050 \$10,050 11,200

You must file a return if any of the four conditions below apply for 2003.

You owe any special taxes, such as:

 Social becarity and Medicare tax on tips you did not report to your employer.
 Uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance.

Alternative minimum tax,

\$12,550

Recapture taxes (see the instructions for lines 41 and 60 on pages 36 and 43), or

Tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you
are filing a return only because you owe this tax, you can file Porm 5329 by incl.

You received any advance carned facome credit (EIC) payments from your employer. These payments are shown in too 8 of your form W.2. 3. You had not earnings from self-employment of at least \$400.

You had wages of \$108.28 or more from a church or qualified church controlled organization that is exempt from employer social security and Medicare taxes.

\*\*\* If you did not live with your spouse at the end of 2003 (or on the date your spouse died) and your gross income was at least 33.050, you must file a return regardless of your age.

time in 2003.

•• Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States (even if you may exclude part or all of it). Do not include social security benefits unless you are married filing a separate ream and you lived with your spouse at any

If you were born on January 1, 1939, you are considered to be age 65 at the end of 2003

Where To Report Certain Items From 2003 Forms W-2, 1098, and 1099

LELY IRS e file takes the guesswork out of preparing your return. Visit www.lrs.gov/effle for details

If any Federal Income Lax withheld is shown on these forms include the Lax withheld on Form 1040, line of H you demize you'd deductions and any state or local Income tax withheld is shown on these forms, include the Lax withheld on Schedule A, lower forms, include the Lax withheld on Schedule A,

E.com	Bern and Box is Which is Charles Assessed	When To Daniel H Filling Form 4050
W-2	Wages, salaris, tips, etc. (tox 1) Allocated tips (box 8) Advance Elg cyptrent (box 9) Dependent case benefits (box 10) Adoption benefits (box 12, code T) Employee contibutions to an Archer MSA (tox 12, code R)	Form 1040, line 7 See Tip Income on page 22 Form 1040, line 58 Form 2441, line 12 Form 8839, line 22 Form 8839, line 30
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
8601	Mortgage interest (box 1)  Points (box 2)  Returd of overgaid interest (box 3)	Schedule A, line 10.9 Form 1040, line 21, but first see the instructions on Form 1098*
1098-E	Student losn interest (box 1)	See the Instructions for Form 1040, tine 25, that begin on page 31*
1.998.T	Qualified tuition and related expenses (box 1)	See the Instructions for Form 1040, line 26, on page 32, or line 47, on page 39
V-6601	Acquisition or abandonment of secured property	See Pub. 544
1099 B	Stocks, bonds, etc. (box 2) Bartering (box 3) Sagregace profit or (loss) (box 9a) Post 5/5/2003 aggregate profit or (loss) (box 9b)	Schedule D See Pub. 525 Form 6781, Inc 1, column (b) Form 6781, line 1, column (c)
D-6601	Canceled debt (box 2)	Form 1040, line 21, but first see the instructions on Form 1099-C*
1099.DIV	Total ordinary dividents (box 1a) Qualified dividents (box 1b) Fortal eqital gain distributions (box 2a) Fortal May 5 capital gain distributions (box 2b) Qualified 5-year gain (box 2c) Qualified 5-year gain (box 2c) Colectibes (28%) gain (box 2c) Colectibes (28%) gain (box 2c) Investment expenses (box 5) Foreign tax paid (box 6)	Form 1040, line 9a See the instructions for Form 1040, line 90, on page 23 Form 1040, line 13a, or, if required, Schodule D, line 13, column (g) See the worksheet for Schodule D, line 13, see the worksheet for Schodule D, line 35, on page D-10 See the worksheet for Schodule D, line 19, on page D-7 See the invertisent of Schodule D, line 19, on page D-7 See the instructions for Schodule D line 20, on page D-7 See the instructions for Schodule D. line 20, on page D-8 See the instructions for Schodule D. line 20, on page 23 Sechedule A, line 22 Form 1040, line 44, or Schodule A, line 8
D-6601	Unemployment compensation (box 1)  State or local Income tax refunds, credits, or offices (box 2)  Taxable grants (box 3)  Agriculture payments (box 7)	Form 1040, line 19. But if you repaid any unemployment compensation in 2003, see the instructions for line 19 on page 27.  See the instructions for Form 1040, line 10, that begin on page 23* Form 1040, line 21* See the Instructions for Schedule F or Pub. 225
H-6601	HCTC advance payments (box 1)	Form 8883, lines 2 and 6

See the Instructions for Schedule E. Schedule E. Inch 4 (timber, coal, iron ore royaliter, see Pub. 544).
From 1040, line 21\*
Schedule C, C-EZ, or F. But if you were not self-employed, see the instructions on Form 1099-MISC.
See the instructions on Form 1099-MISC. See the Instructions for Form 1040, lines 15a and 15b, on page 25. See the instructions for Form 1040, lines 16a and 16b, that begin on page 25. See the instructions on Form 1099-R. Form 4197, Form 6252, or Schedule D. But if the property was your home, see the Instructions for Schedule D to find out if you must report the sale or exchange.

See the Instructions for Schedule A, line 6, that begin on page A-27. Form 1040, line 31
See the instructions for Form 1040, line 8a, that begin on page 22
Schoolbe A, line 22
Form 1040, line 44, or Schoolbe A, line 8 See the Instructions for Form 1040, line 21, that begin on page 27 Schedule C, C-EZ, or F or Form 4835, but first see the instructions on Form 1099-PATR. Form 3405, SS84, 8844, 8845, 8861, or 8884 Form 6251, line 26 If the item relates to an activity for which you are required to file Schedule C. C.EZ, E, or F or Form 4835, report the taxable or described amount abstracted to activity on that achieved referral instead.
 This includes distribution from Archer and Additiven-Chaine MSAs.
 This includes distributions from Roth, SEP, and SIMFLE IRAs. See Pub. 502 and the Instructions for Form 8853 See the instructions on Form 1099-OID Where To Report if Fiting Form 1040 Form 1040, line 31 Form 8853 1099-PATR Paronage dividends and other distributions from a corporative (toxes 1, 2, 3, and 5) Credia (boxes 6, 7, and 8) Patron's AMT adjustment (box 9) Distributions from pensions, annuities, etc. Rem and Box in Which it Should Appear Other (boxes 5, 6, 8, 9, 10, 13, and 14) Qualified education program payments Buyer's part of real estate tax (box 5) Long-term care and accelerated death beoeffts Inferest income (box 1)
Early withdrawal penalty (box 2)
Inferest on U.S. savings beeds and
Treasary obligations (box 3)
Investment expenses (box 3)
Foreign tax paid (box 6) Nonemployee compensation (box 7) Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3) Gross proceeds from real estate transactions (box 2) 1099-MSA Distributions from MSAs\*\* Distributions from IRAs\*\*\* Other Income (box 3) Capital gain (box 3) 1099-MISC Rents (box 1) Royalties (box 2) 1099-LTC GIO-6601 TM1.6601 0.6601 1099.S 1099.R Form

 DHL Worldwick Express (DHL): DHL "Same Day" Service and DHL USA Overnight. You can use certain private delivery services designated by the IRS to meet the Private Delivery Services

Fodeal Express (Fodfix), Fodfix In-orny Overinght, Fodfix Standard Over-night, Fodfix, 2Day, Fodfix International Priority, and Fodfix International First.

"timely mailing as timely filing paying" in the for tax tenture and paymerts. The most recent list of designated private delivery services was published by the IRS in September 3002. The list in bulbs only the following

Anhome Express (Authorne); their night Air Express Service, Next Afternon Service, and Second Day Service.

United Parel Service (UPS): UPS Next Day An, UPS Next Day Air Saver, UPS DADDay Air, UPS DaDDay Air AM, UPS Workbashe Express Plate, and UPS Workbashe Express

The private delivery service can tell you how to get written proof of the marking

Private delivery services caused deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any frem to an RS P.O box attress.

9

If the inem relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 48.35, report the tanable or deductible amount alocable to the activity on that existing or form invest.

Form 1040-Lines 2 Through 5

Form 1040

# Name and Address

# Use the Peel-Off Label

Using your peel off name and siddless label on the back of this booklet will preed the processing of your return. It also precents common errors that can delay returns of east in unrecessary notices. But the label on your return after you have finished it. Cross out any accorded information and missing thems, such as your apartiment number.

# Address Change

If the address on your peel off label is not your current address, cross out your old address and print your new address. If you plan to move after filling your return, see page 60.

# Name Change

nage, divorce, etc., be sure to report the durge to your beal Social Social Social mustatean office before filing your return and insuring refunds, it also sufeguards your freturn and insuring refunds, it also sufeguards your finuse social security bear. fits. See page 60 for more dealth II you reversed a pred-off label, cross our your reversed a pred-off label, cross our your If you changed your name because of mar former name and print your new name.

# What If You Do Not Have a

Part or type the information in the spaces provided. If you are marred filling a separate rate return, enter your humband's or wife a rame on line 3 instead of below your name.

Hyou filed a point reaum for 2002 and you are filing a point reaum for 2003 with the same spouse, be sure to cotor your your 2002 return.

# P.O. Box

Erter your box rumber only if your post office does not deliver mail to your home.

# Foreign Address

Enter the information in the following or-der City, province or state, and country, Schlow the country's practice for entering Schlow the country's practice for entering the point code. Do not abbreviate the country state.

# Death of a Taxpayer

See page 61.

### Social Security Number (SSN)

An invoited or missing SSN may increase your tax or forder your testinal. To apply for an SSN, get Form SS-5 from your for all SS-1 stom your formatter with the form SS-1 and 1-800. TZ-1213 Fill in Form SS-5 and return a to the SSA in unally takes about 2 works to get in SSN.

Check that your SSN on your Forms W.2 and 1099 agrees with your social security and If not, see page 60 for more details.

### **IRS Individual Texpever** dentification Numbers (ITINs) for Aliens

If you are a nonesident or resident alion and you do not have and are not eligible to got an SN, you must apply for an ITM For details on how to do so, see Form W-7 and its marractions. It untuily takes about 4-6 works to get an ITIN

If you already have an ITIN, enter it wherever your SSN is requested on your

Note. An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration stants under U.S. Iss.

page 30

# If your spouse is a navaesident also and you file a point or separate return, your spouse must have either an SSN or an ITIN. Nonresident Allen Spouse

Need more information or forms? See page 7.

# Presidential Election

dates' dependence on large contributions from individuals and groups and places candidates on an equal financial focusing in the general election. If you want \$3 to go to this fant, check the "Yes" box. If you are filling a joint return your grouse may also have \$3 go to the fund. If you check, "Yes," your tax or refund will not change. This fund helps pay for Presidential elec-tion campaigns. The fund reduces candi-Campaign Fund

# Filing Status

Check only the filing status that applies to you The ones that will usually give you the hwest tax are listed last.

- Married filing separately.
  - · Single
  - Head of household.
- Married filing jointly or qualifying widowier) with dependent child.

More than one filting status may apply to you. Choose the one that will give you the lowest

### Line 1

# You may check the box on line 1 if any of the following was true on December 31, 2003 Single

 You were legally separated, according to your state law, under a decree of divorce You were never married or separate mauntenune.

of hausefield if you had a child living with you and you lived apart from your spouse churng the last 6 months of 2003. See Married

Persons Who Live Apart on this page.

You may be able to file as head

You were wishowed before January I, 2003, and dalt not remarty in 2003. But if you have a dependent child, you may be able to use the qualifying wishowed; filing stants. See the instructions for lane 5 on

# Line 4

Head of Household

This filing status is for unmerried individ-uals who provide a home for certain other persons. (Some married persons who live apart may also qualify. See this page.) You may check the lox on line 4 only if as of December 31, 2003, you were unmarried or

3. You paid over half the cost of keeping ap your home for 2003.

2. You file a separate retarn from your

Need more information or forms? See page 7.

or Separation on page 21. If this child is not your dependent, he sure to enter the child's name on line 4. If you do not enter the name, it will take us longer to process S. You claim this child as your dependent or the child's other parent claims him or her under the rules for Children Who Did Not Live With You Due to Divorce up a home that was the monthome for all of 2003 of your parent whom you can claim as a dependent. You parent did not have to live with you in your frome legally separated (according to your state law) under a decree of divorce or separate maintenance and either 1 or 2 next applies f. You pard over half the cost of keeping

You may check the box on line 2 if any of the following is true.

Married Filing Jointly

Line 2

2003, even it you did not live with your spouse at the end of 2003 Your spouse deed in 2003 and you did not remary in 2003. Your spouse died in 2004 before filmg

· You were married as of Davember 31,

Keeping Up a Borne. To find out what is included in the cost of keeping up a home, see Pub. 501

up a home in which you lived and in which one of the following also hved for more than half of the year (if half or less, see the

Exception on this page)

2. You paid over half the cost of keeping

your return.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assiskeeping up your home, you cannot count them as money you paid However, you man ire lude them in the total cost of keep-ing up your home to figure if you paid over half of the cost. tence programs to pay part of the cost of

your dependent. If the child is not your dependent, enter the child's name in the space provided on line 4. If you do not enter the name, it will take us longer to

process your return.

s joint return, both you and your spouse are generally responsible for the tax, and any size-east or produce due on the return. This means that if one spouse dues not pay the tax due, the other may have to. However,

Joint and Several Tax Liability. If you file

imend a to file as married filling separately

Your unmarred child, adspted clash, grandchild, great-grandchild, etc., or septhid. It does not matter what age the child was. This child does not have to be

they did not live together all year. However, both persons must sign the return If you file a joint return for 2003, you may not, after the due date for filling that return.

return even if only one had income or if

A husband and wife 4 2003 return.

sences, such as for school, vacation, or medical care, as time lived in the home. If Dependent. To find out if someone is your dependent, see the instructions for line to Exception. You can count temporary abon page 21.

### the person for whom you kept up a home was born or died in 2003, you may stull title as head of household as long as the home was that person's main home for the part of the year he or the was alive.

era claima him or her as a dependent under the nite for Crafkters Who Did Not Live With You Due to Divorce or Separation on page 21, this child does not have to be your dependent. Enter the child's name on her 4. If you do rot arter the rame or

Noeresident Aliens and Dual-Status Aliens. You may be able to file a joint re-um. See Pub. 549 for details.

oce frumerat Spoure Relief on page 60.

You married child, adopted child, grandchild, great grandchild, etc., or stepchild. This child must be your depen-dent. But if your married child's other par-

# Qualifying Widow(er) With Line 5

Any other relative you can claim as a dependent. For the definition of a relative.

ree Pub. 501 dependent

If you are marred and file a separate return, you will usually pay more text drain if you use another filing status that you qualify for Alto, if you file a separate return, you carnot take the student has interest debied out, the tunoon and fees debatean, the tunoon and fees debatean, the return take the student has interest debates.

Merried Filing Separately

Line 3

Your foster child, who must be your

take us longer to process your return.

You may cheak the box on line 5 and use joint roum tax rates for 2003 if all five of the following apply. Dependent Child

Note. You cannot file as head of house-hald if your child, parent, or relative de-rende carlier is your dependent under the rules on Multiple Support Agreement in Pak. 591.

ucation credits, or the earned income credit. You also carried take the standard declic-

1. Your spouse died in 2001 or 2002 and you did not rematry in 2003.

Even if

Married Persons Who Live Apart.

income, exemptions, deductions, and cred its. Different rules apply to people in com-munity property states. See page  $\Omega$ :

Generally, you report only your own

tion if your spouse itemizes deductions

2. You have a child, adopted child, stepchild, or foster child whom you claim as a dependent.

you were not divorced or legally separated in 2003, you may be able to file as head of houselook! You may check the box on line 4 if all five of the following apply.

3. This child lived in your home for all of 2003. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

You must have lived apart from your spouse for the last 6 months of 2003. Tem-porary absences for special circumstances, such as for business, medical care, achool.

4. You paid over half the cost of keeping up your home

Ived in

or military service, count as time

5. You could have filed a joint return with your apouse the year he or she died. even if you did not actually do so If your spouse deed in 2003, you may not file as qualifying wadow(er) with de penden child Instead, see the instructions for line 2 on this page.

2

4 Your home was the main home of your child, adopted thild stepchild, or fos-ee child for more than half of 2003 (if half or less, see the Exception on this page).

Form 1040-Lines 7 and &a

# ine 6b

(a) a joint return or (b) a separate return and your spouse had to income and is not filing a return. However, do not check the box if your spouse can be claimed as a dependent on another person's return. Check the box on line 6b if you file either

that dependent. If the name or SSN on the dependent's social security card is not correct, call the Social Security Administra-tion at 1-800-772-1213

### ine 6c

# Dependents

You can take an exemption for each of your dependent. The following is a brief description of the five tests that must be met for a person to qualify as your dependent. If you have more than flow dependent, and the ser one than flow dependents, attach a statement to your return with required information. Relationship Test. The person must be either your relative or have lived in your home all year as a member of your house. hold If de person is not your relative, the relationship mas not volate local how.

John Return Test. If the person is married, the or she cannot file a joint return. But the person can file a joint return file freem is filed only as a claim for refund and no nay liability would exist for eather spoure if they had filed septate returns.

Citizen or Resident Test. The person must be a U.S. citizen of resident alten, or a resident of Canada or Mexico. There is an exception for certain slopped children. To find out who is a resident alien, use TeleTax topic 851 (see page 11) or see Pub. 519.

Income Test. The person's goes income must be less than \$5000 But your child's gross income carbe \$5,090 or mare if he or the was either (a) under age 19 at the end of 3003 nt 0) under age 24 at the end of 3003 nt 0) under age 24 at the end of 3003 at 00 under age 24 at the end of 3003 at 00 under age 24 at the end of 300 and was a student.

Support Teet. You must have provided over half of the person's total support in 2003. But there are two exceptions to this test. One for children of divorced or separated parents and one for persons supported by two or more taxpapers.



For more details about the tests, including any exceptions that apply, see Pub. 501.

You must energe ach dependent is occial re-cursy number (SSN), Be sure the rame and SSN errened agree with the dependent's social security care Otherwise, at the time we process your return, we may disallow the exemption of aimed for the dependent and reduce or disallow any other task bene-fits (study as the child tax credit) based on

For details on how your dependent of the congest and SNL are page 19. If your dependent will not have a number by April 15. 2004, see What if You Carnot File on Thee? on page 15.

If your dependent child was born and died in 2003 and you do not have an SSN for the child, you may stude a copy of the child's birth certificate instead and errer "Died" in column (2).

Adoption Taxpayer Identification subsets Arthe, if you here a dependent who was placed with you by an untorized placement agency and you do not think his for the dependent from the IRS. An authorized placement agency includes any expent authorized by sale law to place children for legal adoption. See Form W-74 for details

# Une 6c, Column (4)

Obeck the box in this column if your depen-der is a quilifying child for the child tox coeffi the fined below. If you have a quali-fying child, you may be able to take the addity as certain on the 49 and the additional child tax credit on the 65.

qualifying child for purposes of the child tax credit is a child who:

 Is claimed as your dependent on line Was under ege 17 at the end of 2003, Oc. and and

 Is your (a) son, danginer, adopted child, supplik on a descendant of any of them for example, your grack bild, (b) brother, since, supplieder, or a descendant of any of them (for example, your niese or rephesu), whomyou cared for a you would your own child, or (e) forest child day child pieced with you by an au-thorized placement agency whom you cred for as you would your own child, and

Is a U.S. citizen or resident alten.

- 12

Note. The above requirements are not the same as the requirements to be a qualifying child for the earned income credit.

your own child. An adopted child meludes a child place of with you by an authorized placement agency for tegal adoption even if the adoption is not final. An authorized placement agency includes any person or cour authorized by state hav to place children for legal adoption. An adopted child is always treated as

# Children Who Did Not Live With You Due to Divorce or Separation

with you under the rules explained in Pulb. 501 for children of divorced or separated parents, attach Form \$332 or similar state-If you are claiming a child who did not live ment to your return. But see the Eucaption below If you drove decree or separation agreement west une effect after 1984, you may stach estain pages from the decree or greement instead of Form 8332. To be able to do this, the decree or agreement may stack

1. You can claim the child as your de-pendent without regard to any condition, such as payment of support, and

2. The other parent will not claim the child as a dependent, and The years for which the claim is re-leased.

Community property states are Arizona. Coliforna, Molto, Louisiana, Nersala, New Mera o, Texas, Washington, and Wisconsin. If you and your quouse lived in a community property state, you must usually follow state law to determine what is community income, and what is repease in

Anach the following pages from the decree or agreement.

 Cover page (include the other parent's SSN on that page), and

 The pages that include all of the information identified in 1 through 3 above, and Signature page with the other parent's signature and date of agreement. Note. You must anach the required infor-mation even if you filed it with your remm an earlier year.

round to whole dollars, you must round all amounts To tearld, dop amounts under 50 cents and increase amounts from 50 to 99 cents to the paxt dollar for example, \$1.39 becomes \$1 and \$2.50 becomes \$5.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and

round off only the total

You may round off cents to whole dollars on your return and whedules If you do

Rounding Off to Whole come. For details, see Pub. 555.

Dollars

Exception. You do not have to attach Form 8332 or similar statement of your divorce decree or written separation agreement went mto effect before 1985 and it states that you can claim the child as your depen

# Other Dependent Children

hicked the total number of children who addoor live will yo for treats other than divotes or separation on the line libeled. "Dependant on the mercael above." The highest children who lived in Canada or Mexico dung 2003.

Need more information or forms? See page 7.

the following types of income must also be included in the total on line?.

plyee for which you did not receive a form W. 2beaus your employer paid you test than \$1,400 in 2003. Also, enter "ISH" and the amount not reported on Form W. 2 on the dotted line next to line ? Wages received as a household em-

interest, dividends, and pensions, from sources outside the United States unless ex empt by law or a tax treaty. You must also

You must report unearned income, such as

oreign-Source Income

Income

report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your earned in come. For details, see Pub. 54 and Form 2555 or 2555-EZ.

should be shown in box 8 of your Formes) W.2. They are not included as income in box 1. See Pub. 531 for more details. The income you did not report to your employer. Also include allocated tips shown on your Fermis) W. 2 unless you can prove that you received less. Allocated tips

CAUTION you may have to report the undistributed income earned in your pan However, if you were the beneficiary of an eligible Canadian refreshers plan, you may elect to defer tax on the andistributed mome. For details on how to make the election, see Rev Proc. 2002;23, 2002;1 CB. 744 Report distributions from Coregin pension plans on lines 16s and 10b.

Foreign Retirement Plans. If you were a

beneficiary of a foreign retirement plan,

You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 56 on page 47.

 Dependent care benefits, which should be shown in box 10 of your Form(s)
 W.2. But first complete Form 2441 to see if you may exclude part or all of the bene-Įį.

Employer-provided adoption benefits, which should be shown in box 1.2 of your Fouries W. 2 with owder. It you may also be able to exclude amounts if you adoption as child with special needs and the adoption bear final in 2003. See the Instructions for Form 8839 to find out if you may exclude part or all of the benefits.

Community Property States

Scholarship and fellowhip grants or epoxed on a Form W.2. Also, enter SCH and be amount on the doned line rext to live 7. Exception. If you were a Segre centable, in which on line 7 only the amounts you used for expenses other than thition and counce related expenses. For example, amounts used for nome board and travel must be reported on line 7.

was more than \$12,000 (excluding catch-up contributions as explained below), include the excess on line 7. This limit is increased to \$15,000 for section Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2 and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2003 under all plans 403(b) plans if you qualify for the 15-year rule in Pub. 571.

A higher limit may apply to participarts in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more

Catching contributions. If you were age 50 or older at the end of 2003, your employer may have allowed an additional deferral of up to \$2,000 (\$1,000 for

Enter the total of your wages, statries, tips, etc. If a joint renth, also include your spouse is income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But

Wages, Salaries, Tlps, etc.

ine 7

SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.



amount deferred. It is not in-cluded as income in box 1 of your form W.2.

1699-R if you have not reached the manimum elements age set by your employer. Dis bblity pensions received after you reach that age and other payments shown on form 1009-R (other than appearant from an IRA)\* are reported on lines [64 and 166 Payments from an IRA are reported on · Disability pensions shown on Form lines 15a and 15b

• Corrective distributions shown on Form 1999-Roff of occess sall of defirities plus earnings and (b) eacess contributions plus earnings to a teterment plus. But do not include distributions from an IRA\* on line 7. Instead, teport distributions from an IRA on first 15s and 150.

This includes a Roth, SEP, or STAPLE IRA

# Were You a Statutory Employee?

in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople, certain agent or commission drivers and traveling. salespeople, and certain homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schechule C or C-EZ. If you were, the "Statutory employee" box along with your expenses.

Missing or Incorrect Form W-2?

Your employer is required to provide or eard Form W.2 to you to later than Febru-ary 2,2004. If you do not receive it by early February, use Tel-Tax topic 154 (see page 11) to find out what to do. Even if you do not get a Form W.2, you man still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

# Line

# Taxable Interest

Each payer should send you a Form 1099-UNT or Form 1099-OID. Enter your usualtaxable intens income on line 8a. But you must fill in and attach Schedule B if the total is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions (see page B-1) apph to you

Interest credited in 2003 on deposits that you could not withdraw because of the bankrupicy or insolviency of the funancial

Need more information or forms? See page 7.

2003, see Pub.

bond interest that includes amounts you reported before Pub. 550. Form If you get a 2003 1099-INT for U.S sa

### Line 8b

# Fax-Exempt Interest

If you received any tax exempt interest, auch as from numer and backs report i on line. By Inches any exempt articles divided from a mattal fund on other regulard reservant on your IRA or Coverdell which turn savings account.

# Line 9a

# Ordinary Dividends

shown in box 1s of your Formis) 1099-DIV But you must fill in and stach 1009-DIV. Errer your total ordinary dividends on line 9a. This amount should be Schechale B if the total is over \$1,500 or you received as a nominee, ordinary divi-dends that actually belong to someone else. Each payer should send you a Form

# Nonlaxable Distributions

Some distributions are nearable because they are a return of year cost for other basis; They will not be taxed until you recover your cost for other basist. You must reduce your cost for other basis) by these distributions. After you get back all of your cost for other hasis), you must report these distributions as capital gains on Schedule D. For details, see Pub. 550.

are a partial tenum of the premi Dividends on maurance policies as dividends Include them in income only if they exceed the total of all net premama you paid for the conthem

### Line 9b

# **Oualified Dividends**

96 Qualified dividents are eligible for a lower tax rate than other oxidiatry ancoine. Cerearally, these dividents are shown in box. By dyour Formers 1099-DIV. See Pub. 550 for the defination of qualified. Enter your total quabfied dividends on line

dividends it you received divisitive not reported on Form 1099 DIV

Exception Some dividents may be re-ported as qualified dividents in bux. Ib of Form 1099-DIV but are not qualified dividends. These on hide

 Dividents you received as a rouninee.
 See the Instructions for Schedule B. Dividends you received on any share

purchaser of a stack is not entitled to re-cover the rest divident playment. When counting the tumber of days you held the stock, in hide the day you deposed of the stock but not the day you acquired it. See the examples below. of stock that you held for less than 61 days during the 121-day period that began 60 days. Pefore the ex-dividuals date. The ex-dividual date is the first date following the declaration of a dividend on which the

• Drivberk attributable to petrods to taling mace than 300 day that you received on any that of preferred save beld for less than 01 days during the 181 day peaked that began 90 days before the ca-dividend date. Pediened divisional attributable to periods socialing less than 30 days are subject in the 01-day holding peaked rule above.

cluding a short sale) to make related pay-ments with respect to positions in Dividends on any share of stock to the extent that you are under an obligation tinsubstantially similar or related property

Income Taxes

 Payments in heu of dividents, but only if you know or have reason to know that the payments are not qualified divi dent.

and the control of th NYZ Corp common stock on July 1, 2003 NYZ Corp pard a cash dividend of 10 cents Example 1. You bought 5,000 states of

Example 2. Assume the state (a.t.s as m Example Tevept that you bought the stock only 8, 2003 the day before the example death date, and you will the stock on September 9, 2003. You held the stock for 63 days from July 9, 2003, trough Septem 64 or 9, 2003). The 5500 of qualified days dends shown in low 1b of your Ferm 1099 DIV are all qualified dividents be-cause you health enck for ol days of the 121-day period from July 9, 2003, trough September 7, 2003.

# Form 1040-Lunes Sa Through 10

Exm 1040 - Lines 19 Through 13a

Also, see Tax Benefit Rule in Pub. 525 mare ad of using the worksheet below it all 2. You could not deduct all of the amount on line I of the X02 lien/ized Decause the total credits exceeded the amount shown on your 2002 Form 1040, Inc. 44 instructions because your 3002 adjusted gross income was over: \$137,300 (\$68,650) tions Worksheet in the 3002 Schedule A three of the following apply if married filing separately). by someone else in 2002. mal Fund advisory yearson and Fund advisory yearson and find devices you that the presence of the dividendigation to the reast is spainly find dividends equals 2, centr per start of Sixon Fund advisory dividends of \$1,000 and qualified dividends of \$1000 and qualified dividends of \$1000 and qualified dividends of \$1000 and the start of \$1000 and \$1000 an Example A You bought 10,000 shares of ABC Munal Fund comoses stock on July 1, 2003 ABC Munal Fundpard a subdivideral of 10 cents a share. The exderiveral of 10 cents a share. The exderiveral date was July 9, 2003. The ABC Mu

1. You had to use the Itemized Dodu.

trp the Quality of Dividends and Capital Gent Tax Worksheet, white Ever a piples; to figure your tax Your tax may be less See the instructions for line 41 that begin on page 36 for details

axable Refunds, Credits, or Offsets of State and Local



None of your refund is taxable if, in the year you paid the tax, you did not nemze deductions

4

2003 semando state or local income tax, both semanda applied is treated as received in 2003. Hele refund was for a tax you pash in 2002, and you itemated deductions for 2002 use the worksheet on page 24 to see if any of your refund is tax ble. of state or local income taxes in 2003, you may receive a Form 1009-G. If you chose apply part or all of the refund to your If you received a refund, credit, or offset

stead of using the worksheet on page 24 it any of the following apply. Exception. See Recovernes in Pub. 525 in

 You received a refund in 2003 that is for a tax year other than 2002

You co even a refund other than an amone tax refund, sixh as a real property tax refund, in 2003 of an amount deshreed or crofit claimed in an earlier year.

· Your 2002 taxable income was less than zem.

• You made your last payoretti of 2002 estimated state or local momentax in 2003 · You owed alternative minimum tax in

 You could not deduct the full amount of credits you were entitled to in 2002 beNeed more information or forms? See page 7.

# Allmony Received

Line 11

You could be clanned as a dependent

Line 13a

security number 11 you do not, you may have to pay a \$50 penalty. For more details, use TeleTax topic 406 (see page 11) or see. Pub 564 rate maintenance. You must let the person who made the payments know your social Enter amounts received as alimony or sepa

If you had a capital gain or loss, mehading

Capital Gain or (Loss)

any capital gain distributions, you must

complete and attach Schedule D.

# Line 12

Business Income or (Loss)

. The only amounts you have to report

Exception. You do not have to file Sched

ule D if all of the following apply.

on Schedule D are capital gain distributions from box 2a of Forms(s) 1000-DIV or substitute statements and post-May 5 capital

gain distributions from box 2b.

 None of the Forms 1099-DIV or substitute statements have an amount in box 2. squalified 5-year gaint, box 2d (urrectap

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or C-EZ.

worksheet would be more than the amount on line 4 of that worksheet if the amount on line 4 were reduced by 80% of the refund you received in 2003.

3. The amount on line 8 of that 3002

ductions Worksheet.

**3.** 

Keep for Your Records

tured section 1250 gains, box 2e (section

State and Local Income Tax Refund Worksheet-Line 10

Enter the income tax refund from Form(s) 1099-G (or similar statement). But do not enter more Enter your total allowable itemized deductions from your 2002 Schedule A

Note. If the filing status on your 2002 Form 1040 was married filing separately and your spouse it mixed deductions in 2002, skip lines 3, 4, and 5, and offer (Form 1040), line 28

d

Enter the amount shown below for the filling status claimed on your 2002 Form 1040. Single — \$4,700

ĸ

the amount from line 2 on line 6.

 Married filing jointly or qualifying widow(er) — \$7,850 Married filing separately—\$3,925

er!

Did you fill in line 37a on your 2002 Form 1040? Head of household — \$6,900

<del>u</del>f

Yes. Multiply the number in the box on line 37a of your 2002 Form 1040 by: \$900 if your 2002 separately or qualifying widow(er); \$1,150 if your 2002 filing status was single or head of filing status was married filing jointly or Enter -0. No.

Is the amount on line 5 less than the amount on line 2? (570) None of your refund is taxable. Add lines 3 and 4. ë D

w 6

household.

.......

Taxable part of your refund. Enter the smaller of line I or line 6 here and on Form 1040, line 10 7. ☐ Yes. Subtract line 5 from line 2......

- 24

Need more information or forms? See page 7.

1202 gams, or box 2f (collectibles (28%) ing to investment unexest expense) or if the amount on line 4g of that form includes any qualified dividends, it also includes all of your net capital gain from the disposition of property beld for investment. You are not filing Form 4952 (relat-

Exception 1. Enter the total distribution on line 15s if you tolled over part or all of the distribution from one:

IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA) or

If all of the above apply, enter your botal capital gain distributions (from box 2a of Formics) 1099-DIV) on line 13a and check the box on that line. If you received capital

ng the amount of your pension and arana's payments. See page 27 for details on tollowers and hump-sum distributions. Do not include the following payments on lines 16s and 16b. Instead, report them on lines 16s and 16b. Instead, report them on

You should receive a Form 1099-R show

Pensions and Annuilies

Lines 16a and 16b

· Disability pensions received before

ine 7

minimum retirement age

you reach the mini

 Corrective distributions of excess sal ary deferrals or excess contributions to re

trement plans. 8

ital Gain Tax Worksheet on page 37 to figure your tax. Your tax may be less if you use this worksheet.

If you checked the box on line 13a because you are not required to file Schedule D, enter your total post-May 5 capital gain

Post-May 5 Capital Gain

Line 13b

Distributions

enter it on fine 10s, do not make an entry on the 1ot Nour payments are fully ux. the if (a) you did not containte to the cost (see page 21) of your persons or amairy or (b) you got your entire cost back tax free before 2033.

If your pension or arminty is fully taxable,

Fully Texable Pensions and Annuities

1. Distribution code T is shown un box 7 of your Form 1099-R and you made a contribution (see ludding a conversion) to a Roth IRA for 1998.

You made excess contributions to your IRA for an earlier year and had them returned to you in 2003.

If you sold or exchanged assets used in a track or bosiness, see the Instructions for Form 1797.

Other Gains or (Losses)

Line 14

You recharacenzed part or all of a contribution to a Roth IRA as a naditional IRA contribution, or wee versa.

15a and 15b memotrons, an IRA inclindes a traditional IRA. Koh IRA, amplified employee persion (SEP) IRA, and a savings incentive match plan for employees SIMPLE IRA Except as provided below, leave fire 15a blank and enter the total distribution on line 15b.

You may have to pay an addi-terrior.

RA and the total was ror celled over or (b) you were born before thy 1.
1932, and received less than the manimum required dearbleon from your tradisional.
SEP, and SIMPLE IRAS See the instruc-tions for Irac 37 on page 42 for eletalis.

Ako, pur Rolkovar next to line 15b. If the total distribution was rolled over, exter zero on line 15b. If the total distribution was not colled over, exter the part not rolled over on line 15b unless Exception 2 up · SEP or SIMPLE IRA to a tradesorul

gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13a only the

amount that belongs to you. Anach a statement showing the full amount you re-eived

plies to the part not rolled over

and the amount you received as a nomine.

See the Instructions for Schedule B for filing requrements for Forms 1099-DIV and
1096.

If you rolled over the distribution (a) in 2004 or (b) from an IRA into a qualified plan (other than an IRA), anach a statement explaining what you did.

If you do not have to file Schodule D, be sure you use the Qualified Dividends and Cap-

Exception 2. If any of the following apply, earler the total distribution on line 15s and see Form 8606 and as instructions to figure the amount to enter on line 15b.

Attach Form(s) 1099-R to Form 1040 if any Federal income tax was withheld

You received a distribution from an RA (other than a Roof BA), and you make nordeducible contributions to any of your traditional or SEP IRAs for 2003 or an en-baryear. If you make nordeducible contri-butions to these IRAs for 2003, also see Pub. 590.

You received a distribution from a Roth IRA. But if either 1 or 2 below ap plies, enter -0 - on line 156; you do not have to see Form 8606 or its instructions.

derrubulens on lare 13b. This amount should be shown in box 2b of your Formits 199-DIV or autolinus externers. Reduce your notal post-May 5 capital gain distributions by any post-May 5 capital gain distributions you received as a nominee (see the

instructions for line 13a that begin on

2. Distribution code Q is shown in box 7 of your Form 1099 R. You converted part or all of a tradi-tional, SEP, or SIMPLE IRA to a Roth IRA in 2003.

Fully taxable pensions and anomities also include unifury retrainers pay shown on Form 10994. For details on military describility pensions, see Pub. 525. It you received a Form RRB-10998, see Pub. 575 to find out how to repair your benefits.

Partially Taxable Pensions and

You had a 2002 or 2003 IRA continuation returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

Effect the total permon of arranty payments by our cerebral in 2000 of their bill flyour Form 1099-R. dees not show the taxable amount, you must use the General Rule explained in Pub. 939 on figure the taxable and to other on onle. 10b. But if you arrang a starting date defined on page 200 was after July 1, 1986, see Simplified Method on page 250 of first out if you max use that method in figure the taxable part. Note, If you tor your spouse if filing printly received more than one distribu-tion, figure the tasable amount of each dis-tribution and enter the total of the taxable amounts on line 15b. Enter the total answard of those distributions on line 15s.

You should exerce a Form 1000-R show-ing the amount of any distribution from your individual retrement arrangement (IRA). Unless otherwise noted in the line

Lines 15a and 15b IRA Distributions

You can ask the IRS to figure the tax-able part for you for a \$90 fee. For details, see Pub, 939

Form 1040-Lines 16a and 16b

Simplified Method If your Form 1099-R shows a taxable amount, you may report that amount on line. The But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method. Annuity Starting Date

Your armity starting date is the later of the first day of the first period for which you received a payment, or the date the plan's obligations became fixed.

The payments are from a qualified employee plan, a qualified employee armi-ity, or a tax skellered arminy.

On your armity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer

You must use the Simplified Method if (a) wow amust varing date (defined on this page) was after fully 1, 1986, and you used this method last year to figure the trashle and ro (b) your armoty starting date was after November 18, 1996, and both of the following apply.

Keep for Your Records

Simplified Method Worksheet-Lines 16a and 16b

Before you begin:

If you are the beneficiary of a doceased employee or former employee who died before Augus Z1, 1996, see Pub. 939 to find out if you are entitled to a death benefit exclusion of up 0.5000. If you are, include the exclusion in the attount entered on line 2 below. `>

No.

Note. If you had more than one partially taxable persion or annuly, figure the taxable part of each exparately. Enter the total of the taxable parts on Form 1040, line 160. Enter the total pension or annuly payments received in 2003 on Form 1040, line 16a.

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if on Form 1040,	2.		3.	4
> :				
<ol> <li>Enter the total pension or annuity payments received to 2003. Also, enter this amount on Form 1040, line 16a.</li> </ol>	2. Enter your cost to the plan at the annuity starting date	<ol> <li>Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your</li> </ol>	beneficiary, enter the appropriate number from Table 2 below 3.	4. Divide line 2 by the number on line 3

1	1		;	5	H
ı	1	i	8. Enter the smaller of line 5 or line 7	9. Taxable amount, Subtract line 8 from line 1. Enter the result, but not less than zero. Also, en	amount on Form 1040, line 16b, If your Form 1099-R shows a larger amount, use the amount
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this amount on line 8. Otherwise, go to line 6 5.	ğ	otra	Ed	Xab	GUB
Ē	6. Enter the amount, if any, recovered tax free in years after 1986 6.	7. Subtract line 6 from line 2	8	E	ann
	6	5	80	0	

5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, skip lines 6 and 7 and onter

line instead of the amount from Form 1099-R

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nter this

	Table 1 for Une 3 Above	
	AND your amust	AND your amulty starting date was-
IF the age at annully starting date (see page 27) was	before November 19, 1996, cater on line 3	after November 18, 1996, cater on line 3
SS or under	300	360
56-60	260	310
61-65	240	260
06-70	170	210
71 or older	120	091
	Table 2 for Une 3 Above	
IF the combined ages at amulty		

THEN enter on line 3... starting date (see page 27) were ... 110 or under 141 or older 111-120 131-140

280 380

more information or forms? See page 7.

Pool

8

Veed more information or forms? See page

Keep for Your Records

than 5. See Pub. 575 for the definition of

If you must use the Simplified Methad, complete the worksheet on page 26 to fig-ure the trathle part of your pensors or an-earity. For more details on the Simplified Methad, see Phb. 515 or Pub. 721 for U.S. Civil Serves retirement.

extrement benefits and you extreme chose the alternative arrange option, see Pab. 731 to figure the taxable part of your anality. Do not use the worksheet on page 20 If you received U.S. Civil Service retarement benefits and you

# Age (or Combined Ages) al Annuity Starting Date

payments are for your life and that of your beneficiary, use your combined ages on the arrunty starting date of a retuce, use the retiree's age on his or her arranty starting date. But if your arran-ity starting date was after 1997 and the If you are the rottee, use your age on the airmay starting date. If you are the survivor

If you are the beneficiary of an employee who died, see Pub 575. If there is more than one beneficiary, see Pub 575 of the Pub 521 to figure each beneficiary's taxable amount.

### Cost

Your cost as generally your test unvestment in the plan as of the aroung's trating date. It does not include per tax contributions. Your near investment schaule be shown in box 46 of Form 1099. R for the risk year you received payments from the plan.

# Rollovers

or other arest from one retirement plan
that is certificated to another plan. Use
lines for and lists neepen a robbore, in
cluding a direct robborer, from one quabfied employer's plan to another or to an
IRA or SEP A rollover is a tax-free distribution of cash

Errer on line 10s the total distribution before income are of other distributions were withheld. This amount should be though on 1 of Fern 1099 R. From the total on line 10s, and better any contributions (usually phone in the 10st of that were traidle to you when made. From that result, subtact the amount that was rolled over Finer the remaining amount, even if zero, on line field. Also, errier "Rollover" next at line 186.

Spould rules apply to partial rollovers of property. For more details on rollovers, are lading distributions under qualified domestic relations orders, see Pub. 575.

If you received a lump-sum distribution from a profit-sharing or retrement plan, your Form 1099 R should have the "Total distribution" box in box 2b checked. You distribution" box in box 2b checked. You Lump-Sum Distributions

may one an additional tax if you received an early distribution from a qualified return-ment plan and the total amount was not rolled over Fordeatife, we the mistin from for the 57 on page 42.

your sweatsociety benefits are taxable and to figure your IRA deshictors

local 1040-Lines 16a Through 21

 You repart any benefits in 2003 and your total repayments (box 4) were more than your total benefits for 2003 (box 3)

Enter the total distribution on line 16s and the taxable part on line 16b

None of you benefits are taxable for 2003 in addition, you may be able to take an aemized deduction for part of the excess

repayments if they were for benefits you

included in gross income in an earlier year You file Form 2555, 2555-EZ, 4563,

For more details, see Pub. 915



You may be able to pay less tax of the disrubution if you were born before Jamary 2. 1956, you meet certain other could tours, and you chook to use from 4772 to figure the tax on any part of the distillution. You may also be able to use Form 475, if you are the berrichings of a deceased employee who was born before Jan craad employee who was born before Jan any 2, 1956 For details, see Form 4972.

or 8815, or you exclude employer provided adoption benefits or income from sources

within Photo Rico. Instead, use the work-

sheet in Pub 915

### ine 19

### Unemployment Compensation

ing the total unemployment compensation paid to you in 2003. You should receive a Form 109945 show-

in 2003, you regard unemployment com-pensation that you included in gross in-come in an earlier year, you may deduct the amount regard on Schedule A, Inte. 22. But if you regard more than \$3,1003, see Repay-ments in Pub. 525 for details on how to If you tee erved an overpayments of un-employment compensation in 2003 and you repaid any of it in 2003, subtract the amount you repaid from the tetal amount you received Enter the result on line 19 Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19. If, eport the repayment

# ines 20a and 20b

# Social Security Benefits

amount of any benefits you repaid in 2003. If you received radioad retainment benefits You should receive a Form SSA-1899 howing in box 3 the total social security cenefits paid to you Box 4 will show the neared as social security, you should re-ceive a Form RRB-1099

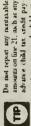
Use the worksheet on page 28 to see if any of your benefits are taxable Exception. Do not use the worksheet on page 28 if any of the following apply.

 You made contributions to a tradi-tional IRA for 2003 and you or your spouse were covered by a retirement plan at work or through self employment bistead, use the worksheets in Pub 590 to see if any of

### Line 21

# Other Income

Do not report on this line any or fees received as a notary Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any renemployee com-pensation shown on Forma 1099-MISC. In-stead, see the chart on page 18 to find out income from self-employment public, Instead, you mand use where to report that anome Use line 21 to report any income not low. List the type and amount of income 1f necessary, slaw the required information on an anathed statement. For more details, reported elsewhere on your return or other schedules. See the examples that begin bene Miscellaneous Income in Pub 528.



amounts on line 21, such as any port, money or property that was inherited, willed to you, or received as a gift, or life insurance proceeds received because of a advance child tax credit payment you received, child supperson's death.

Examples of income to report on line

dell'education savings account (ESA). Dis-tributions from a Coverdell ESA may be taxable if (e) they are more than the qualifiel edication expenses of the designated beneficiary to 2003 and (b) they were not included in a qualified rollover. See Pub 970. Texable distributions from a Cover

(Continued on page 29)

Need more information or forms? See page 7.

- 27

Social Security Benefits Worksheet-Lines 20a and 20b

Before

Form 1040 - Lines 30s and 206

<b>\</b>	À				
you begin; / Complete Form 1040, lines 21, 24, and 21 through 324, if they apply to you.	Figure any amount to be entered on the dotted line next to line 33 (see page 33).	If you are married filing separately and you lived apart from your spouse for all	of 2003, enter "D" to the right of the word "benefits" on line 20a.	Be sure you have read the Exception on page 27 to see if you can use this	worksheet instead of a publication to find cut if any of your benefits are taxable.
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you begin:					

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L. Effet one-that of time I	3. Enter the total of the amounts from Form 1040, lines 7, 8a, 9a, 10 through 12, 13a, 14, 15b, 16b.	17 through 19, and 21	4. Exter the amount, if any, from Form 1040, line 8b	S. Add lines 2, 3, and 4
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	Enter the total of the amounts from Form 1040, lines 23, 24, and 27 thro	amount you entered on the dotted line next to line 33		
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Yes, Subtract has 6 from line 5			<ul> <li>Single, head of homehold, qualifying widow(cr), or married filing</li> </ul>	secondary and seed owner from view seconds for all of 2003
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sparatel \$25,000	再覧品
support need on tourselves, spensy sign money, or manner of the support spouse for all of 2003, enter \$25,000.	<ul> <li>Married filling separately and you lived with your spouse at any time in 2003, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to the 17</li> </ul>

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ı	ğ	amounts on line 20s or 20b of Form 1040. But if	separately and you lived apart from your sponse	20b. He same you entered "D" to the right of the w
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you are married filing for all of 2003, enter 0- on line You do not have to enter any

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	☐ Yes, Subtract line 8 from line 7		or married filling separately and you lived apart from your spouse for all of 2003 10.	11. Subtract tine 10 from line 9. If zero or less, enter -0.
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		10. Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(cr),		
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	11. Subtract line 10 from line 9. If zero or less, enter -0-	12. Enter the smatter of line 9 or line 10	13. Euter one-half of line 12	14 Enter the annullar of line 2 or line 13
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15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0	16. Add lines 14 and 15	17. Multiply line 1 by 85% (.85)	12 Teverble could consider branche. Enter the smaller of line 16 or line 17
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 Enter the amount from line 18 above on Form 1040, line 20b. Enter the amount from line 1 above on Form 1040, line 20a.

TIP If part of your benefits are taxable for 2003 and they licthick benefits paid is 2003 that were for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.

Need more information or forms? See page 7.

8

You may have to pay an additional lax if you reserved a tax able distribution from a Coverdell ESA. See the Instructions for Form 5329

- · Prizes and awards.
- ies, raffles, a lump-sum payment from the sale of a right to receive future lottery pay-ments, etc. For details on gambling losses, see the instructions for Schedule A. Jize 27, on page A. 6. · Gambling wirmings, including lotter
  - Jury duty feet. Also, see the instruc-tions for line 33 that begin on page 33.

Alaska Permanent Fund dividends.

e Qualified minion program earnings. Havever, you may be able to exclude put or all of the earnings from arome if (a) the qualified maion program was established and minished by a star for agency or aromemisting of the enter and (b) any part of the destribution was used to pay qualified higher destribution was used to pay qualified higher destribution was used to pay qualified higher destribution are all of the program of the destribution are all of the program of the destribution and the pay qualified higher destribution and part of the destribution and part of the destribution and pay the destribution and paying an article part of the paying and paying an article paying and paying and paying an article paying and paying and paying an article paying and paying and paying an article paying an article paying an article paying an article paying an earnings from income if they were included in a qualified rollover. See Pub. 970.

fied tution program earnings that are included on line 21. See the Instructions for Form 5329 You may have to pay an additional tax if you received quali

ceived for items chaused in an earlier year, such as medical expenses, real estate taxes, or home mortgage interest. See Recoveries in Pub 5.25 for details on how to figure the Reimbursements or other amounts reamount to report.

- profit but were not in the business of neuring such property. Also, see the instructions for line 33 that begin on page 33

  - Income from an activity not engaged in for profit. See Pub. 535.

tions of excess deferrals. See Retirement Plon Contributions in Pub. 525. · Loss on certain corrective distribu

### **Adjusted Gross** ncome

\_ine 23

**Educator Expenses** 

you can declact up to \$250 of qualified ex-penses you paid in 2003. If you and your spouse are filing joindy and both of you If you were an eligible educator in 2003.

were eligible educators, the maximum de-duction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses. An eligible educator is a lunkerganten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a

with books, supplies, equipment (including computer equipment, software, and serv-ices), and other ousterials used in the classfield A necessary expense is one that is helpful and appropriate for your profession and necessary expenses paid in connection room. An ordinary expense is one that is common and accepted in your educational as an educator. An expense does not have Qualified expenses include ordinary

pennes for home schooling or for norathletic supplies for courses inhealth or physical education. You must reduce your qualified expenses by the following Qualified expenses do not include exto be required to be considered necessary amounts

- and I say. · Excludable U.S. series EE
  - Nontaxable qualified state tuition proings band exterest from Form 8815. gram earnmes
- Nortaxable earnings from Coverdell education savings accounts.
- these expenses that were not reported to you in box 1 of your Form W.2Any reimbirsements you received for

For more details, use TeleTax topic 458 (see page 11).

# Line 24

Income from the rental of personal property if you engaged in the rental for

IRA Deduction

If you made any nordeductible

dividual retifement atrange-ment (IRA) for 2003, you must contributions to a traditional inreport them on Form 8606. If you made contributions to a trail total IRA for 2003, you may be able to take an IRA deduction. But you, or your statement should be sets to you by June 1. 2004, that shows all contributions to your spouse if filing a jone return, must have had earned uncome to do so. For IRA purposes, earned income includes certain alli-mony received. See Pub. 590 for details. A traditional IRA for 2003. Use the worksheet on page 30 to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

- 58

 If you were age 70% or obker at the end of 2003, you cannot deshirt any contri-butions made to your traditional IRA for 2003 or treat them as mendeducible contributtons

retirement savings contributions credit. See the instructions for line 48 on page 39. You cannot deduct contributions to a Rodi IRA. But you may be able to take the

both a traditional IRA and a Roth IRA for 2003, do not use If you made contributions to

stead, use the worksheet on page 30. In stead, use the worksheet in Pub. 550 to figure the amount, if any, of your IRA de-These amounts are not uncluded as income in box I of your Form W-2. But you may be You cannot deduct elective deferrals to a 401(k) plan, section 457 plan, SIMPLE plan, or the Federal Thrift Savings Plan. butions credit. See the instructions for line able to take the retirement savings contriduction.

48 on page 39.

Enter the amount shown below that applies to you

 Hyou made contributions to your IRA in 2003 that you deducted for 2002, do not include them in the worksheet.

nonqualified deferred compensation plan or nongovernmental section 457 plan that is worksheet. The distribution should be shown in box 11 of your Form W-2. If it is If you received a duaribution from a included in box 1 of your Form W-2, do not arclude that distribution on line 8 of the not, contact your employer for the amount of the distribution.

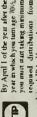
 You must file a joint remirn to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 24

۲.

 Do not include rollover contributions in figuring your deduction Instead, see the instructions for lines 15a and 15b on Page 25

billed separately and paid by you for your IRA. These fees can be deducted only as an Do not archide trustees' fees that were stemized deduction on Schedule A

to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2003, see Pub 550 for · If the total of your IRA deduction on line 24 plus any non-leafactible contribution special rules.



your traditional IRA If you do not, you you must start taking minimum may have to pay a 50% additional tax on year in which you turn age 70%,

Need more information or forms? See page 7.

Form 1040 — Line 24

uted. For details, including how to figure the minimum required distribution, see Pub 590 the amount that should have been disturb-

If you were covered by a retrement plan (qualified pension, profit-sharing (including 4014x), armuity, SEP, SINIPLE, etc.) at work or through self-employment, your Were You Covered by a Retirement Plan?

IRA deduction may be techaced or eliminated. But you can fill make countedricing to an IRA even if you carrow deduct them In any case, the income earned on your IRA your deductions is not taxed until it is paid to you.

Continued on page 31)

Keep for Your Records

RA Deduction Worksheet — Line 24

Before you begin:

/ Complete Porm 1040, lines 27 through 32s, if they apply to you

Figure any amount to be entered on the dotted bne next to line 33 (see page 33). Be sure you have read the list that begins on page 29.

E.

1b. | Ves | No Sporse's IRA ŝ Your IRA į Next. If you checked "No" on time is (and "No" on time that manned filling jointly), stip lines 2 through 6, exter \$3,000 (\$3,500 if age 50 or older at the end of 2003) on like 7a (and 7b if applicable), and go to line 8. Otherwise, go to line 2 If married filing jointly, was your apouse covered by a retirement plan? .

(a. Were you covered by a retirement plan (rec above)?

Ŕ á Qualitying widow(e1), enect \$70,000
 Married filing jointly, enter \$70,000 in both columns. But if you checked "No" on either time Is or Ib, enter \$150,000 for the person who was not covered by a plan. Single, head of household, or married filing acparately and you lived apart from your apone: for all of 2003, cates \$50,000

· Married Illing ueparately and you lived with your spouse at any time in 2003, cater .... 3.

\$10,000

through 32a, plus any amoust you entered on the dotted line next to line 33 Enter total of the amounts from Form 1040, lines 23, 27 Enter the amount from Porm 1040, line 22 . . . . .

ė

è

Is the amount on line 5 less than the amount on line 2?

No. STO No. STO Note of your IRA contributions are deductible. For details on nondeductable IRA contributions, see Form \$6006.

Subtract line 5 from the 2 in each column. If the result is \$10,000 or more, saler \$1,000 (\$3,500 if age 50 or older at the and of 2003) on line. I for that column and go to line B. Otherwise, go to line 7.

ફ

70.

30

Multiply lines for and 60 by 30% (30) (or by 35% (35) in the column for the IRA of a period who is a go 90 or dof art the for of 300). This the result is not a multiple of \$10, increase \$600 50 to \$500). If the result is the next multiple of \$10 (for example, increase \$600 50 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$500, enter \$200 . Enter your wager, and your sponses if filing jointly, and other carned income from Form 1940, ridnus any deductions on Form 1940, times 28 and 30. Do not reduce wages by any loss from reff-employment

•

If namied filling jointly and line 8 in learnhan \$6,000 (\$6,500 H one ground is ago 30 on older at the end of 2003, \$1,000 H both ground are ago 50 or older at the end of 2000), alop berv and see Pub \$90 to Higure your IRA dollarion

On line 10a, exter the **musilest** of line 7a, 8, or 9a. On line 10b, enter the **smusilest** of line 3b, 8, or 59. Thus is the most year an deduct. Add the amount on lines 10b and 10b and enter the total on Form 1040, line 2d. Or, if you want, you may defect a stroller measure and treat the rest as a newdeducible less enterfuls. Enter traditional IRA contributions made, or that will be made by April 13, 2004, for 2003 to your IRA on line 9s and to your apoune's IRA on line 96

œ.



You may be able to take the retirement savings contributions credit. See the matractions for line 45 on page 39

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4

Need more information or forms? See page 7.

8

The "Retirement plan" box in loca 13 of your form W 2 should be tocked if you were covered by a plan it with event if you were not vested in the plan. You are also covered by a plan if you were self employed and had a SE, SIMPLE, or qualified retirement plan.

married filling separately

If you were covered by a returnent plan and you life Form 2555, 255-62, or 6815, or you exclude employer-provided adopten benefits, see Palis 530 to figure the amount, if any, of your IRA deduction. Married Persona Filing Separately. If you were not covered by a returnment plan but your pours was, you are considered you receive by a plan unless you faved apart from your spouse for all of 2003.

comcone's (such as your parent's) 2003 tax Use the worksheet below to figure your Exception Use Pub. 970 instead of the andsheet below to figure your student 2555, 2555-EZ, or 4563, or you file Form Qualified Student Loan. This is any loan you took out to pay the qualified higher othertion expenses for yourself, your

ure your modified AGI.

audent kean interest decluctors.

## Line 25

recome from sources within Puerto Rico.

### Student Loan Interest Deduction

You can take this deduction only if all of the following apply

spouse, or amone who was your dependent when the loan was taken out. The person for whom the expenses were paid must have been an eligible student (defined on

> You paid unerest in 2003 on a qualifeed student loan (see this page).

(AGI) is less than: \$65,000 if single, head of household, or qualifying widow(er); \$150,000 if married filing jointly Use lines 2 through 4 of the worksheet below to fig. · Your filing status is any status except You are not claimed as a dependent on Your modified adjusted gross in ome

generally awhile turton, fees, room and board, and related expenses such as books and supplies. The expenses must be for ed to assist in a degree, certificate, or similar program at an eligible edix ational instituuon. An elgelble edicational institution in dure the expenses by the following bene-

tan e benefits dat are not included in box 1 of your Formes) W-2. Employer provided educational assis:

Excludable U.S. series EE and I say

# Fem 1040 - Lines 25 Through 28 program earnings

fiel employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970 page 32). However, a loan is not a qualified ueal for other purposes or (b) the loan was from either a related person or a person who bonowed the proceeds under a qualistudent loan if (a) any of the proceeds were

cludes most colleges, universities, and certain vocatavial whools. You must re-Qualified higher education expenses

 Nonexable qualified state tutton mgs bond interest from Form 8815

Keep for Your Records

Complete Form 1040, lines 27 through 322, if they apply to you

Before you begin:

Student Loan Interest Deduction Worksheet-Line 25

See the instructions for line 25 that begin on this page.

instead of Pub. 970 to figure your deduction.

Tuition and Fees Deduction

Line 26

 Vour medified aljusted gross in some (AGI) is not more than SGSOO if supple, head of trourchold, or qualifying webweet, \$130,000 if married filing partly Use lives I through 30 of the work-steet below to figure your modified AGI. You park qualified intion and fees feet fits page) in 203 for yourself, your spouse, or your dependent(s)
 Your flag status any stans except married filling separately. You can take this deduction only if all of the following apply . Figure any amount to be entered on the dotted line next to line 33 (see page 33). Be sure you have read the Exception above to see if you can use this worksheet

Enter the total Interest you paid in 2003 on qualified student loans (defined above). Do not enter

any amount you entered on the dotted line next to line 33....... 

Enter the total of the amounts from Form 1040, lines 23, 24, 27 through 32a, plus

Enter the amount from Form 1040, line 22

more than \$2,500 ....

......... 5.

Single, head of homehold, or qualifying widow(er)—\$50,000

Enter the amount shows below for your filling status.

· Nontaxable eanungs from Coverdell

who after savings accounts

tata e allowance, or other payment that not

· Any scholarship, educational assis

ofts, inheritance, etc.) excluded from in

You are not claiming an ethication usedit for the same student. See the institu-tions for line 47 on page 39

You were a U.S. critical or resident alon for all of 2003 or you were a noticest dent alon for any part of 2003 and you are filling a joint return.

Use the worksheet below to figure your fution and fees deduction

Exception Use Pub. 970 instead of the worksheet below to figure your historia and fees technicion if you file Form. 2555. E.Z. of 4563, to you exclude in ome from sources within Pereto Reco.

or other program turbliding a program of study abroad that was approved for credit by the institution at which the student was

Was enrolled in a degree, certificate.

An eligible student is a person who:

For more details on these expenses,

Pub. 970

tional credential at an eligible educational

errolled) leading to a recognized educa

pormal

ř

· Carried at least half

netutution and

full true workload for the course of study

he or she was pursuing.

Moving Expenses

Line 27

used an figuring your decliction. Amounts paid include those paid by credit card or with borrowed funds. An edgible educational institution arblacks most colleges, unaversities, and certaintocational schools

Figure any amount to be entered on the dotted line next to line 33 (see page 33). Be sure you have read the Exception above to see if you can use this worksheet Complete Form 1040, lines 27 through 32s, if they apply to you. instead of Pub. 970 to figure your deduction. See the instructions for line 26 above.

L. Enter the amount from Form 1040, line 22 you entered on the dotted line next to line 33 ..... 2. Enter the total of the amounts from Form 1040, lines 23 through 25, 27 through 32a, plus any amount 6700 You cannot take the deduction for tuition and feet 3. Subtract line 2 from line 1, If the result is more than \$65,000 (\$130,000 if married filing jointly),

You cannot be claimed as a dependent on someone's (such as your parents), 2033 tax return.

Qualified tutton and fees must be re-duced by the following benefits. Excludable U.S. series EE and I savings bond interest from Form 8815. Nontax able qualified state tunning pro

 Any scholarship, edicational asso-tance allowance, or other payment (but not gifts, inheretances, etc.) excluded from in come. For more details, use TeleTax topic 457 (see page 11) or see Pub. 970

Nontaxable earthings from Coverdell

gram earnings

education savings accounts

If you moved in cornection with your job or dubiness or started a tree with you may be able to the distribution. But your new workples must be a less? O milet farther from your old have duan your old hance duan your old hance for you new workplace, you new workplace, you new workplace must be at least 50 milet from your old more than your old more than your old more than your old must be at least 50 milet from your old or see from 3981, or see from 3981. Qualified Dutton and Fees. These are required for the student's carollineat of attendance at an eligible educational invitation during a possible educational invitation during 2005. Tutton and fees paid in 2005 for an eakemic period thickegins in the feet 3 months of 2004 can also be

 Room and board, morran e, mech al expenses (ur bading student health fees), or arraportation, or other similar personal, living, or family expenses. Qualified turnen and fees do not in-clude amounts paid for

 Course-related bodes, supplies, equipment, and nonacademic settlesses, except for kees required to be paid to the maritie ion as a condition of enrollment or attendance. Any course involving sports, games, or hobbies, unless sta h course is part of the student's degree program.

If you were self-employed and owe self-employmentax, fill in Schechule SE to figure the amount of your deduction.

Self-Employment Tax

One-Half of

Line 28

Gep for Your Records

Tuition and Fees Deduction Worksheet -Line 26

Before you begin:

E.

8. Multiply line 1 by line 7 at least three places). If the result in 1,000 or more, enter 1,000.

Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decircal (rounded to

No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.

Ves. Subtract line 5 from line 4

Is the amount on line 4 more than the amount on line 57

· Married filing Jointly - \$100,000

Student loss interest deduction, Subtract line 8 from line 1. Enter the result here and on Form 1040, line 25. Do not include this amount is figuring any other deduction on your return (such as on Schedule A. C. E. etc.)

Need more information or forms? See page 7.

Need more information or forms? See page 7.

- 31

Electing To Itemize for State Tax

or Other Purposes

Form 1040-Lines 33 Through 37

## Line 29

## Self-Employed Health Insurance Deduction

You may be able to decket the amount you paid for health insurance for younself, your spouse, and your dependents if either of the following applies.

You were self-employed and had a net profit for the year or

You received wages in 2013 from an S corporation in which you were a more dan 25 strateboker. Health insur-ance benefit paul (or you may be shown in box 14 of your Form W-2.

The insurance plan must be entablished under your bursense But if you were also eligible to praticipute in any autoistica delibible to praticipute in any autoistica your server sembloove for any month or your secure of the arm mounts paid for health insurance coverage for that meath cannot be used to figure the clockwisten. For example, if you were eligible to participate in a subsistance hay your spoure's employer from September 30 through December 31, you cannot use mounts paid for health and meating conserver. for September through December to figure your deduction.

For more details, see Pub. 535.

Benefit Guzanty Corporation person re-cipient, you must complete Form 8885 before completing the worksheet below. ent, alternative TAA recipient, or Pension When figuring the amount to enter on line 1 Note. If, during 2003, you were an eligible trade adjustment assistance (FAA) recept of the worksheet below, do not include any

health coverage tax credit advance payments shown in box 1 of Form 1099-H. Also, subtract the amount shown on line 4 of Form 8885 (reduced by any actuance payments shown on line 6 of that form) from the total insurance premiums you paid If you qualify to take the deduction, use the worksheet below to figure the amount worksheet below to find out how to figure your deduction if any of the following ap-Exception. Use Pub 535 instead of the you can deduct

You had more than one source of in-

come subject to self-employment tax
 You file Form 2555 or 2555-EZ.

You are using amounts paid for quali-fied long-term care insurance to figure the deduction.

### Self-Employed SEP, SIMPLE, and Qualified Plans Line 30

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 31

# Penalty on Early Withdrawal

The Form 1099-tNT or Form 1099-Oth you received will show the amount of any penalty you were charged.

Lines 32a and 32b

# Alimony Paid

tion instrument, you may be able to take this deduction. Use TeleTax topic 452 (see page 11) or see Pub. 564. If you made payments to or for your spouse or former spouse under a divorce or separa

## Line 33

Include in the total on line 33 any of the following adjustments. To find our if you can take the deduction, see the form or pub-

Beaton indicated. On the dotted lare next to line 33, exten the amount of your deduction and identify it as indicated. Archer MSA deduction (see Form 8853), Identify as "MSA."

Tax and Credits

 Deduction for clean fuel vehicles (see · Performing-arts-related expenses (see Pub. 535) Lientify as "Clean-Fuel"

Form 2106 or 2106-EZ), Identify as -QPA."

 Jusy duty pay given to your employer (see Pub. 525). Identify as "Jury Pay." Deductible expenses related to in come reported on fine 21 from the rental of Keep for Your Records

Self-Employed Health Insurance Deduction Worksheet - Line 29

34.

If, during 2003, you were an eligible trade adjustment assistance (TAA) recipient,

Complete Form 1040, line 30, lf It applies to you.

Before you begin:

alternative TAA recipient, or Pension Benefit Guarany Corporation pension recipient, see the Note above.

Be sure you have read the Europhion above to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

were eligible to participate in an employer-aponsored health plan

for 2003 for you, your spouse, and your dependents. But do not include amounts for any month you Enter the total amount paid in 2003 for health innurance coverage established under your business

plan is established, minus any deductions on Porm 1040, linea 28 and 30 3. Self-employed beauth Insurance deduction. Enter the smaller of line 1 or line 2 here and on Form 1040, line 29. Do not include this amount to figuring any medical expense deduction on Schedule A.

Enter your not profit and any other carned income\* from the business under which the insurance

appropriate box(es) on line 30a. If you were married and checked the box on line 6b of Form 1040 and your spouse was been

If you were born before January 2, 1939, or were blind at the end of 2003, check the

Line 36a

before January 2, 1939, or was blind at the end of 2003, also check the appropriate box(es) for your spouse. Be sure to enter the total number of boxes checked personal property engaged in for profit. Identify as "PPR." Reforestation amortization (see Pub. Repayment of supplemental unem oyment benefits under the Trade Act of

Blindness

ployment benefits under the Trade Act of 1974 (see Pub. \$25). Identify as "Sub-Pay

535). Identify as "RFST."

· Contributions to section

501(c/18)(D) pension plans (see Pub. 525). Identify as "501(c/(18)(D)."

# If you were partially blind as of December 31, 2003, you must get a statement certified by your eye doctor or registered optome-

In most cases, your Federal income tax will be less if you take the larger of your

 Itemized deductions or Standard deduction.

Itemized Deductions or Standard Deduction

Line 37

 You cannot see better than 20/200 in your beare eye with glasses or contact lenses or wist that:

If you checked the box on line 36b, your standard deduction is

Contributions by certain chaptains to section 403(b) plans (see Pub. 517), Iden tify as "403(b)."

 Your field of vision is 20 degrees or If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to

Employee business expenses of tee-basis sate or local government officials (see Form 2106 or 2106-EZ). Identify as FBO."

To figure your itemized deductions, fill in Schedule A.

Standard Deduction

**lemized Deductions** 

zero.

You must keep the statement for your this effect instead records.

Most people can find their standard deduc-tion by looking at the amounts fisted under All others. To to the left of line 37 of Ferm 1040. But if you, or your spouse if filling pointly, can be claimed as a dependent on

someone's 2003 return or you checked any box on line 36a, use the worksheet below

# Line 36b

If line M is less than zero, you may have a net operating loss that you can carry to another tax year. See the Instructions for Form 1945 for details.

Line 34

or the clarat on page 35, whichever applies, to figure your standard dechericm. Also, if you chesked the box on liber 36b, your standard decherion is zero, even if you were born before January 2, 1939, or were blind. septrate fourm or if you were a dail-status afan, cher the bear in its. Abb. But if you were a dail status afen and you fite a point were a dail status afen and you fite a point cuttur with your spouse who was a U.S. citizen or reashent at the end of 2003 and you applied to the taxed on your combined worldwise meome, do not cheek the box 011 If your spouse itenuzes deductions

If you itemize even though your itemized deductions are less than your standard deduction, enter "IE" on the dotted line next to line 31.

# Standard Deduction Worksheet for Dependents—Line 37

prome if filling initially as a dependent

The this workshoet only if co

Keep for Your Records

10.

-4	Add \$250 to your earned Income*. Enter the total	
4	Minimum standard deduction	
ers.	Enter the larger of tine 1 or line 2	-
4	Enter the amount shown below for your filing status.	
	<ul> <li>Single or merried filling aquarately —\$4,759</li> </ul>	
	Married filling jointly or qualifying widow(et)—\$9,500	1
	Head of household—\$7,000	
ď	Standard deduction.	
•	<ul> <li>a. Enter the smaller of time 3 or line 4. If born after January 1, 1999, and not blind, stop here and enter this amount on Form 1040, time 37. Otherwise, so to line 56.</li> </ul>	
-	b. If born before January 2, 1939, or blind, multiply the number on Form 1040, line 36a, by confirmation or head of learned and learned an	ĺ
3		
ज त	<ul> <li>Eurand income includes wages, ralaries, tips, professional fees, and other compression received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned moome is the total of</li> </ul>	10 P
5	the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 28.	

Need more information or forms? See page 7.

Need more information or forms? See page 7.

8

Extred brewse includes not earligg and gains from the stak, transfer, or licensing of property you created. It does not include capital gain about If you was a more takes the databolitier in the 3 composition under which the insurance plan is established, earned income it you wages from this composition.

(Form 1040)

<u>ب</u>

Standard Deduction Chart for People Who Were Born Before January 2, 1939, or Were Blind—Line 37

Do not use this chart if someone can cli	Do not use this chart if someone can claim you, or your sponse if filing jointly, as a dependent instead, use the workshort on page 34.	of Instead, use the worksheet on page 34.
Enter the number from the box on line 36s of Form 1040		Do not use the number of exemptions from course. Ince od.
IF your hiing status is	AND the number in the box above is	THEN your standard deduction is
Single	1 2	\$5,900 7,000
Married filing jointly of Qualifying widow(er)	an 67 60 ab	\$10,450 11,400 12,350 13,300
Married filling separately	ब्ब ६५ १८) को	05,700 6,600 09,7 08,7
Head of bousehold	2	031,88 0,300

Deduction for Exemptions Worksheet - Line 39

1. late m

Keep for Your Records

B.

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T S	J, en	
)	9	
our fi	40, 11	
9	0	
30	E	
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pontal	Z ex	
e e	) Dec	
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ore	lota	
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F	30.00	
0,0	St.	
Ę	を対す	4
F 25	ZE	mian
To Sept		C
	No. 609 Multiply \$2,050 by the total number of exemptions claimed on Form 1040, line 6d, and enter the result on line 30.	Tyes. Continue
Is the emount on Ports 1040, fine 35, more than the amount shown on line 4 below for your filing status?	ō	ć

2. Multiply \$3,000 by the total number of exemptions claimed on Form 1040, line 6d...... 3. Enter the amount from Form 1040, line 35 ..... Erser the amount shown below for your filing · Single-\$139,500 , i

Subtract line 4 from line 3, If the result is more than \$122,500 (\$41,250 if married

. Married filling jointly or qualifying widow(er)--5209,250

. Married filing separately - \$104,625 Head of household —\$174,400 Divide line 5 by \$2,500 (\$1,250 if married Sling separately). If the sensit is not a whole number, increase it to the sext higher whole marker (for example, increase 0,0004 to 1), . 

Ond enclain the excempations. Subtract the it from that 2. Easer the result here and on Form 1040, the 39 8. Multiply line 2 by line 7.

.....

Frm 1040 - Line 41

Even 1040-Lines 37 and 39

Line 41

[ax

Do you want the IRS to figure your tax for you? These. See Pub. 967 for details, including who is eligible and what to do. If you have past too much, we will send you a refund. If you did not pay enough, we will

send you a bill

□ No Use one of the following methods to figure your tax. Also include in the total on line 41 any of the following taxes

Tax from Forms 8814 and 4972. Be

year and (b) you, your pouse if filing jointh, or your dependent exerved in 3043 either 144-free characteristance or a refund of qualified expenses. See Form 8845 (or mere details. If you owe this tax, enter the amount and TECR" on the detail fire next to line 41. credit. You may owe this tax if (a) you claimed an edication credit in an earlier . Tax from recapture of an education sure to check the appropriate box(es).

Tax Table or Tax Rate Schedules. If your markle decrease is less thin \$100,000, you must use the Tax Table, that begue on page 62, to figure your tax. Be ane you use the central colonnal. If your datable us one is \$100,000 or more, use the Tax Rate Schedules on page 34.

Exception. Do not use the Tax Table or Tax Rate Schedules to figure your tax if either of the following applies

You are required to figure your tax using Form 8615, Schedule D, or the Qualified Dividends and Capital Gam Tax Worksheet on page 37.

. You use Schedule J (for farm mcome) to figure your tax

under age 14 at the end of 2003, and who had more than \$1,500 of procedurest an-come, such as trackble interest, ordinary dividends, or capital game (in language approaches), or capital game (in language approaches). But if nealest of the Rorm 8615. Form 8615 must generally be used to figure the tax for any child who was

lax. Also, a child born on January 1, 1990, is considered to be age 14 at the end of 2003. Do not use Form 8615 for such a chikl sparents was alive at the earl of 2003, do not use Form 8615 to figure the child's child

figure your tax if you are required to file Schrube D and (a) you bad a ret capital gain fouth lines to and 1% of Schedule D are games or (b) you have quabfied divi-dents on Form 1000, the 9% Schedule D. Use Part IV of Schedule D to

rig, your tax may be less if you choose to figure it using income averaging on Sched ule J. Qualified Dividends and Capital Gata Tax Worksheet. If you received qualified dividends or capital gain distributions but you are not required to file Schedule D, use the Schedule J. If you had income from farmworksheet on page 37 to figure your tax.

Need more information or forms? See page 7.

. 35 -

Need more information or forms? See page 7.

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Interest paid on a home mortgage not used to buy, build, or substantially improve your home.

Form 10.40 - Line 42

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Keep for Your Records

Be sure you do not have to file Schedule D

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e the instructions for Form 1040, line 13a,	E E		
940	on checked the box on line 13a of Form		
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ctions	9		
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8	20		

If you have capital gain distributions, be sure

that begin on page 24).

Before you begin:

Qual

· Tax-exempt interest from private ac-· Intangible drilling, circulation, research, experimental, or mining costs.

 Income from long-term contracts not figured using the percentage of completion method. Income or (loss) from tax-shelter farm activities or passive activities. Amortization of pollution-control facilities or depletion.

Bacepton. Fill in Form 0.251 instead of using the worksheet below if you claimed or received any of the following items:

Stock by exercising an incentive stock option and you did not dispose of the stock

in the same year

Accelerated depreciation.

Use the worksheet below to see if you should fill in Form 6251.

Alternative Minimum Tax

Line 42

<ul> <li>Investment interest expense report on Form 4952.</li> </ul>	<ul> <li>Net operating loss deduction.</li> </ul>	<ul> <li>Alternative minimum tax adjustmen</li> </ul>	from an estate, trust, electing large parties	Section 1202 exclusion.	
on For	•	•	from a		

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Worksheet To See if You Should Fill in Form 6251 - Line 42

6. Subtract fine 5 from fine 4. If zoro or lens, carter 40.
7. Subtract fine 6 from line 1. If sero or lens, enter 40.

Enter the emailer of

Subtract line 5 from line 4. If zero or lent, order 40 .........

If you are claiming investment interest expense on Form 4952, exert the amount from line 4g of that form. Otherwise, exter 4

Enter the amount from Form 1040, line 134.................... 3.

Bater the amount from Form 1040, line 96 ...... Add Ines 2 and 3 ......

amount from Form 1040, line 40

edons for Form 1040, line

<b>,</b>	
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Keep for Your Records

Be ame you have read the Exception above to see if you must fill instead of using this worksheet. > Before you begin:

it (see the instri 6.44.	
V If you are claiming the foreign tax credit (see the instra 44, on page 39), enter that credit on line 44.	Are you filing Schedule A?    Yes, Enter the amount from Form 1040, line 38.   No. Enter the amount from Form 1040, line 35, and go to
, II	I. Are you filing Schedule A?  Ves. Eater the amount from Form 1040, line 38.  No. Enter the amount from Form 1040, line 35.

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Enter Une 4	87 (A)	=
14	9 4	12
o. Enter the amount from Form 1040, line 35, and go to line 4	the smaller of the amount on Schedule A, line 4, or 2.5% (025) of the amount on Form line 35.	the total of the amounts from Schodule A, lines 9 and 26

040, Une 35.	inter the total of the amounts from Schedule A, lines 9 ar	dd lines 1 through 3 above	inter the amount shown below for your filing status.	<ul> <li>Single or head of household—\$40,250</li> </ul>	<ul> <li>Married filling jointly or qualifying widow(cr) — \$58.0</li> </ul>	
40. line 35.	der the total of the	ld lines 1 through 3	ter the amount sho	Single or bead of	Married filling join	
-		-3	1.5			

1 13

₽.

Yes. Stip lines 9 through 15; go to line 16 and check the "No" box.

No. Enter the amount from line ? 10. Subtract line 9 from line 8. Enter the smaller of line 10 or line 11

Is the amount on line? equal to or more than the amount on line 8?

The amount on face 1 or • \$56,800 if married filling jointly or qualifying widow(cr), \$22,400 if ilage or married filling separately, or \$38,000 if head of leauchoid.

Multiply line 14 by 10% (10)

2 5 =

17. Enter the amount from the 10 (of time 10 is blank, enter
18. Subtract line 17 from line 16
19. Add the amount from Form 1040, line 130, and Inc 2

въже ..... 19.

Enter the musilier of line 1 or line 6

Yes. Skip fines 16 through 25; go to line 26.

12. Enter the madden of line 10 or line 11

13. Multiply line 12 by 5% (05)

14. Subtract line 12 from line of 16 mars, go to line 16

15. Audiply line 14 by 10% (10)

16. Are the morous on lines 6 and 10 the same?

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Williams will be a series of the series of t	S	No. 5m) You do not need to fill in	
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ount on line 5?

Form 6251.

	Wes. Subtract line 5 from line 4	7. Enter the amount shown below for your fills	<ul> <li>Single or head of household—\$112,500</li> </ul>	<ul> <li>Married filling jointly or qualifying wido</li> </ul>
)	Yes. Subtract	7. Enter the amount	<ul> <li>Single or hea</li> </ul>	Married filling

status.

₹.		8	9
<ul> <li>Married filling jointly or qualifying widow(er</li> </ul>	_	s the amount on line 4 more than the amount or	No. Enter the amount from line 6 on line 10
galcylle	\$75,000	an the	line 6
ادرون	<ul> <li>Married filing separately—\$75,000</li> </ul>	more th	of from
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Mark	Marrie	the arro	No. E
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Pigure the tax on the amount on line 7. Use the Tax Table or Tax Ruse Schedules, whichever applies . . . . . 26. 20. Einfer the amount from the 12 (if the 12 is blank, enter -b.) 20.

21. Subtract the 20 from thas 19.

22. Einfer the massive of fine 18 or line 21.

23. Multiply line 22 broad fine 18 if there, go to line 26.

24. Multiply line 24 by 20% (20).

25. Figure the 14x on the amount on line 7. Use the Tex Table or Tex Rate Schedules, whichever applies 27. Add fines 13, 13, 23, 23, and 26.

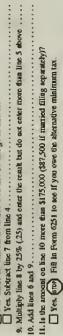
26. Figure the tax on the amount on line 1. Use the Tex Table or Tex Rate Schedules, whichever applies 27. Add fines 13, 13, 23, 23, and 26.

29. Tax on all taxable income. Enter the smaller of line 27 or line 28 bere and on Form 1040, line 41

and go to line 11.

Une 77

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	☐ No. Multiply line 10 by 26% (.26)	12. Enter the amount from Form 1040, line 41, minus the total of any tax from Form 4972 and any	amount on Form 1040, luc 44
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Yes. Fill In Form 6251 to see if you owe the alternative minimum tax.

No. You do not need to fill in Form 6251. Next. 1s the amount on line 11 more than the amount on line 127

8

Need more information or forms? See page 7.

Need more information or forms? See page 7.

- 37

If you received an advance payment but did not have a qualify-ing child for 2003, you do not have to pay back the amount you received. Do not enter the amount of your advance payment on your

advance chald ax credit payment thefore offset) of \$800. You were divoced and are filing using head of household status for 2003. You are considered to have received an advance payment (before offset) of \$400. When figuring your child tax credit for 2003, you would enter \$400 on line 2 of your Child Tax Credit Worksheet.

Form 1040-Lines 42 Through 48

Line 45 Form 6251 should be filled an for a child who was under age 14 at the end of 2003 if the from Form 1040, line 35, exceeds the child's earned uncoune by more than

# Foreign Tax Credit

If you pad accome tax to a foreign country, you may be able to take this credit. Generally, you must complete and attach Form Ille to do so Exception. You do not have to complete Form 1110 to take this credit if all five of the following apply.

1. All of your gross foreign source in-come is from interest and dividents and all of that income and the foreign tax pand on it is reported to you on Form 1699-LWT or Form 1699-DIV (or substitute statement). 2. If you have drydend unome from shares of stock, you held drose shares for at least 16 days.

3. You are not filing Form 45k3 or ex-cluding income from sources within Pherio

4. The total of your foreign taxes is not more than \$300 (not more than \$600 if married filling jourly).

 Legally owed and not eligible for a refund and § All of your foreign taxes were

Pard to countries that are recognized by the United States and do not support

For more details on these requirements, see the Instructions for Form 1116

■ Yes Exter on line 44 the masker of your total foreign taxes or the amount on Form 1040, line 41. Do you meet all five requirements above?

No. See Form 1116 to first out if you can take the credit and, if you can, if you have to file Form 1116.

# Dependent Cere Expenses Credit for Child and

age 13 or your dependent or spouse who could not care for humself or herself. For details, use TeleTax topic 602 (see page 11) You may be able to take this credit if you paid someone to care for your child under or see Form 2441

(b) elective defectals to a 401(k), 403(b), governmental 457, SEP, or SIMPLE plan. (c) voluntary employee contributions to a qualified retirement plan (including the Federal Thrift Savings Plant, or (d) contri-butions to a 501(c)(18)(D) plan.

or your spouse it filing jointly, made (a)

You may be able to take this credit if you, contributions to a traditional or Roth IRA.

Contributions Cradit Refirement Savings

# Line 46

# Credit for the Elderly or the Disabled

However, you cannot take the credit if

either of the following applies.

more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing

. The amount on Form 1040, line 35, is

maried filing jourly and both acouses are eligible, \$12,500 or more if married filing exparately). See Schechile R and its inis \$17,500 or more (\$20,000 or more if married filing jointly and only one spouse is eligible for the credit; \$25,000 or more if You may be able to take this credit if by the end of 2003 (a) you were age 65 or obler or (b) you reured on permanent and total disability and you had taxable disability exome But you usually estated take the credit if the amount on Form 1040, line 35, structions for details

contribution or elective deferral (a) was born after January I, 1986, (b) is claimed as

 The person(s) who made the qualified a dependent on someone else's 2003 tax

jointly).

course given by a school or a state, county, or local government agency. Were emplied as a full-time student at Took a full-time, on-farm training months of 2003 you: a school or dus credit and you want us to figure it for you, see the Instructions for Schedule R. Credit Pigured by the IRS. If you can take

# **Education Credifs**

For more details, use TeleTax topic 610

ence schools, or night schools.

(see page 11) or see Form 8880.

A school in lades technical, trade, and mechanical activols. It does not include on-the-job training courses, correspond-

> or your dependent to entail in or attend an eligible educational institution, you may be able to take an education credit. See Form If you (or your dependent) paid qualified expenses in 2003 for yourself, your spouse. 8863 for details. However, you cannot take an education credit if any of the following

 You are claimed as a dependent on iomeone's (such as your parent's) 2003 tax

· Your filing status is married filing erparately. The amount on Form 1040, line 35, is

\$\$1,000 or more (\$103,000 or more if mar red fibng jointly).

· You are taking a deduction for tutton and fees on Form 1040, line 26, for the same audent.  You (or your spouse) were a norrest-dent alien for any part of 2003 unless your filing status is married filing jointly. Need more information or forms? See page 7.

Form 1040 - Line 19

# Line 49—Child Tax Credit

# What Is the Child Tax Credit?

Example 2. You filed a joint return for 2012 with your wife, Jan. You and Jane tecked in advance of the Lors could payment before officed of \$400. In 2003, you and Jane go divosced. After the divoce became find, you marred hitry, with whom you are filting a paint return for 2003. May tilled birty, with whom you are filting a paint return for 2003. May tilled using lead of household raturs for 2002 and received an absance child tax credit go yourned they for \$6.00 for New First figure in a credit for 2003, you and Mary would enter \$600. (Mary is \$400 absance to yournet) on the 2 of your Child Tax Coxist Worksheet You would reche \$600 on the 2 of the worksheet even if you are claiming only Mary's child. This credit is for people who have a qualifying child defined below, it is in addition to the credit for child and dependent care expenses on Form 1940, line 45, and the earned income credit on Form 1940, line 63.

# Four Steps To Take the Child Tax Credit!

Make some you have a qualifying child for the child tax credit (defined below).

Make sure you checked the box in column (4) of line 6c on Form 1040 for each qualifying child. Make sure you know the amount of any advance Step 3.

child tax credit payment you received (before

may use the worksheet on page 4f to figure your credit or if you must use Pub. 972, Child Tax Credit, ff you need Pub. 972, see page 7. Answer the questions on this page to see if you offset) in 2003 (see below). Step 4.

### Who Must Use Pub. 972 Questions

P 2E

Are you excluding income from Paerto Rato or are you filing any of the following forms?

A qualifying child for purposes of the child tax credit is a child who

You were a student if during any 5

return, or (c) was a stuckent (defined be-

· Is claimed as your dependent on line 6c, and Was under age 17 at the end of 2003, and

Qualifying Child for Child Tax Credit

 Form 2555 or 2555-EZ (relating to foreign earned income) Form 4503 (exclusion of income for residents of American Samoa)

□ No. Copanuc →

Isyour (a) son, daugher, askprod child, stepchild, or a dexendant of any of them (for example, your greatschild), (b) toober, cister, repleveder, acquirer, or a descendar of any of them (for example, your mose or repleve), whom you cared for asyon would your own child, or (c) forest child my child placed with you by an authorized placement agency whom you cared for as you would your own child, and

You must use Pub. 972 to figure your creds □ Yes. ⑤

Is the amount on Form 1040, bue 35, more than the amount shown below for your filing status? · Married filing jointly - \$110,000

 Single, head of household, or qualifying widower? – Married filing separately - \$55,000 575,000

□ Yes. (1) □ No. Conanue

An adopted child is always treated as your own child. An adopted child includes a child placed with you by an authorized placement agenty for legal adoption even if the adoption is not final. An authorized placement agenty in lates any person or court authorized by state law to place children for legal adoption.

Advance Child Tax Credit Payment

Note. The above requirements are not the same as the requirements

Is a U.S. citizen or resident alten.

to be a qualifying child for the earned mome credit.

You must use Pub. 972 to figure your credit.

Are you clauming any of the following credits?

 Adoptaon credit, Form 8839 (see the grettrictions for Form 10-00, line 50, on page 42) Mongage interest credit, Form 8396 (see the instructions for Form 1040, line 51, on page 42)

Distract of Columbia first-time homebuyer credit, Form \$859

You must reduce your 2003 child tax creditis by any advance child art code payment you received in 2005. Einer the amount of any advance payment you received in 2005. Einer the amount of your advance payment devices office; and shown notice 1219. This roace was mailed to you in 2003. If you do not have the roace, you can check the amount of your advance payment defects office to an check the amount of your advance payment defect office to an check the amount of your advance payment defect office to an check the at wower its gave or all us at 1-800-829-1440. For cheale on offices, see Refund Offiset on page 50.

If you fibel a joint return for 2002, but for 2003 you are not filing a joint return (or a joint return with the same spouse), you are considered to have received one-half of the advance payment.

☐ Yee. You must use Pub. 972 to figure your child tax credit You will also need the forms! bised above for any credit(s) you worksheet on page 41 to figure your child tax credit No. Use the

Need more information or forms? See page 7.

4

Keep for Your Records

Before you begin: I fyou received (before office) an advance child tax credit payment, see Advance Child Tax Credit Payment on page 40.

To be a qualifying child for the child tax credit, the child must be order og 17 at the end of 2003 and meet the other requirements fissed on page 40.

Do not use this worksheet if you answered "Yes" to question 1, 2, or 3 on page 40, Instead, use Pub, 972

-	
Number of qualifying children:	Enter the amount, if any, of your advance child tax credit payment (before offset). For details, see page 40.
-	ч

Is line 1 less than or equal to fine 2? 

You cannot take this credit. If line 2 is more than line 1, you do not have to pay back the difference. No. Subtract line 2 from line

3

7 8 Enter the total of the amounts from Form 1040 Enter the amount from Form 1040, line 43.

Are the auounts on lines 4 and 5 the same? lines 44 through 48.

You cannot take this credit because there is no tax to reduce. However, you may be able to take the additional child tax credit. See the TIP below.

No. Subbact fine 5 from line 4.

•

Is the amount on line 3 more than the amount on fine 6? Also, you may be able to take the additional child tax credit. See the Yes. Enter the amount from Inc 6

No. Enter the amount from Inc 3.

This is your child tax

Enter this amount on Form 1060, line 69

You may be able to take the additional child tax credit on Form 1040, line 65, if you answered "Yes" on line 6 or

8

First, complete your Form 1040 through line 64

Then, use Form 8812 to figure any additional child tax

Form 10:10 - Lines 50 Through 59

#### Line 50

### Adoption Credit

You may be able to take this credit if either of the following applies.

· You paid expenses to adopt a child

Other Taxes

You adopted a child with special needs and the adoption became final in

Line 56

See the Instructions for Form S839 for

#### Line 51

Include the following creatits on line 51 and check the appropriate box(es). To find out if you can take the credit, see the form inficated.

 Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396

· District of Columbia first-time homebuyer credit. See Form 8859.

1040, line 7,

#### Line 52

#### Other Credits

Include the following credits on line 52 and check the appropriate box(es). If box e is checked, also enter the form number, if ap plicable. To find out if you can take the credit, see the form or publication indi-

· Credit for prior year minamum tax If you paid afternative minimum tax in a prior

Line 57

you placed a new electric vehicle in service in 2003, see Form 8834. · Qualified electric vehicle credit. If year, see Form 8801.

Including IRAs, and Other Tax on Quelified Plans, Tax-Favored Accounts

> General business credit. This credit consists of a number of credits that usually apply only to malvaduals who are partners, shareholders in an S corporation, self-em

ployed, or who have rental property. See Form 3800 or Pub. 334. Empowerment zone and renewal community employment credit. See Form

 New York Liberty Zone business employee credit. See Form 8884

2. Excess contributions were made to

3. You received taxable distributions from Coverdell ESAs or qualified tuttion and did not take the muimum required dis-tribution from year IRA or other qualified your IRAs, Coverdell education savings ac-counts (ESAs), or Archer MSAs. programs. section 29 to find out if you can take this credit Attach a schedule showing how you figured the credit. Check box e and enter Nonconventional source fuel credit. If tional source, see Internal Revenue Code you sold fuel produced from a nonconven 'ENS" on the line to the right of box c.

4. You were born before July 1, 1932,

Exception. If only item 1 applies to you and destribution code 1 is correctly shown in box 7 of your Form 1099-R, you do not have to file Form 5329, Instead, multiply Qualified zone academy bond credit.
 This credit applies only to S competation shareholders. See Form 8860

the taxable amount of the distribution by 10% (10) and enter the result on line 57. The taxable amount of the distribution is the part of the distribution you reported on line 156 or line 166 of Form 1040 or on Form 4972. Also, put "No" uncher the 57 to indicate that you do not have to file Form \$329, But if distribution code 1 is incorrectly shown in box 7 of Form

heading "Other Taves" to the left of line

#### Line 58

amount to your employer, you must pay the trement (RRTA) tax on the unreported Form(s) W-2 shows allocated tips that you

social security and Medicare or railroad re-

tips. You must also pay this tax if your are including in your income on Form

month and you did not report the full

If you received tips of \$20 or more in any

Medicare Tax on Tip Income

Social Security and

Not Reported to Employer

1099-R, you must file Form 53.29

#### Advance Earned Income Credit Payments

uxome credit (EIC) payments you re-ceived These payments are shown in box 9 of your Form(s) W-2. Erter the total amount of advance earned

#### Line 59

To figure the tax, use Form 4137. To pay the RRTA tax, corract your employer Your employer will figure and collect the

#### If any of the following apply, Household Employment Taxes

equal to 50% of the social se-curity and Medicare tax due on

port to your employer

You may be charged a penalty tips you received but did not re-

Schedule II and its instructions to find out 5 if you owe these taxes.

ployee (defined below) cash wages of \$1,400 or more in 2003, Cash wages inclinde wages paid by checks, money orders, 1. You paid any one household em

Ca.X during 2003 at the request of any household 2. You withheld Federal income

3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2002 or 3003 to household employees employee. If any of the following apply, see Form 5.29 and its instructions to find out if you owe this tax and if you must file Form 53.29.



I. You received any early distributions from (a) an IRA or other qualified retirement plan, (b) an arranty, or (c) a modified

endowment contract entered into after

June 20, 1988.

amounts paid to an employee who was under age 18 at any time in 2003 and was a student.

Household Employee. Any person who and how it will be done. Household work includes work done in or around your home by babysitters, namies, bealth ades, naids, yard workers, and similar domestic workers. kee household work is a household employee if you can control what will be done

Need more information or forms? See page 7.

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Need more information or forms? See page 7.

retarement plan

### W.2 with code K. If you received a Form 1009-MISC, the tax is 20% of the EPP shown in box 13 Mentify as "EPP." should be shown in box 12 of your Form unlink in the total on line 60 any of the

Tax on Accomplation Distribution of Tructs. Enter the amount from Form 4970 and identify as "ADT."

> following taxes. To find out if you owe the tax, see the form or publication indicated On the dotted line next to line 60, erner the amount of the tax and identify it as wali

Total Tax Line 60

### **Payments**

#### Line 61

### Federal Income Tex

Low income housing credit (see Form 8611) Mentify as "LIHCR."

Qualified electric vehicle credit (see

Pub 535) Identify as "QEVCR."

Investment creds (see Form 4255)

Identify as "ICR."

Recapture of the Pollowing Credits.

Withheld

Indian employment credit (see Form 8845). Identify as "IECR."

New markets creatit (see Form 8874)

Identify as "NMCR."

Add the amounts shown as Federal income tax wathfuld on your Forms W-2, W-3G, and 1099-R. Eries the total on line 61. The amount withheld should be slown in box 2. of Form W.2 or W.2G, and in box 4 of Form 1099 R. If line 61 includes amounts withheld as shown on Form 1099-R, attach the Form 1099. R to the front of your tetum.

> Credit for employer-provided child care facilities (see Form 8882). Lienally as "ECCFR." Recapture of Pederal Mortgage Subaldy. If you sold your home in 2003 and it was financed (in whole or in part) from the pro-ceeds of any tax-exempt qualified mort

Divorced Taxpayers

If you received a 2003 Form 1099 showing Federal income tax withheld on dividends, interest income, unemployment compensation, social security benefits, or other income you received, include the amount withheld in the total on line 61 This should be shown in box 4 of the Form 1099 or box 6 of Form SSA-1099.

### Line 62

incurance. This tax should be shown in

B or M and N. Identify as "UT"

or RRTA Tax on Tipe or Group-Term Life box 12 of your Form W-2 with codes A and Golden Parachute Payments. If you to ceived an excess parachute payment (EPP),

Uncollected Social Security and Medicare Pub 560) Identify as "Sec. 72(m)(5) "

Section 72(mil5) Excess Benedits Tax (see

gage bond or you claimed the mortgage interest credit, see Form 8628. Identify as 2003 Estimated Tax Payments Erace any estimated Federal income tax payments you made using Form 1640-ES

/ou must pay a 20% tax on at. This tax

for 2003. Include any overpayment from your 2002 return that you applied to your 2003 estimated tax

cach spouse's infivalual tax as shown on amount tood in any way you choose as long as you both agree. If you carned agree, you must divide the payments in proportion to (SSNs) in the space provided on the sepa-rate returns. If you or your spouse paid ing a joint return, add the amounta you each imple of how to do this, see Pub. 505. Be rure to show both social security numbers paid Follow these instructions even if your spouse disd in 2003 or in 2004 before filmg come tax returns, you can divide the separate estimated tax but you are now fil-If you and your spouse paid joint esti mated tax but are now filing separate in your separate returns for 3003. For an ex , 2003 return.

married in 2003, put your present spouse's SSN in the space provided on the front of Form 1040. Also, under the heading "Paymer spouse, put your former spouse's SSN If you got divorced in 2003 and you made in the space provided on the front of Form 1040. If you were divorted and repoint extunated tax payments with your for ments" to the left of fine 62, put your for mer spouse's SSN, followed by "DIV"

#### Name Change

nated tax payments using your former name, attach a statement to the frost of the payments you and your spouse made in 2003 and the name(s) and SSN(s) under Form 1040. On the statement, explain all If you changed your name because of mar nage, divotee, etc., and you made estiwhich you made them.

ri

### Form 1040-Luve 63

### Earned Income Credit (EIC) Line 63

### What is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax

### To Take the EIC:

- · Follow the steps below
- Complete the worksheet that applies to you or let the BS figure the credit for you
- If you have a qualifying child, complete and attach Schedule EIC.

If you take the EIC even though you are not eligible and

in a determined that your error is due to reckless or interational devegated of the EIC mats, you will not be allowed to rate the credit for 2 years even if you are otherwise eligible to do no. If you frauditearly take the EIC, you will not be allowed to take the credit for 10 years. You may also

### have to pay penalties.

Step 1 All Filers

### 2 children freed with you, is the amount on Form 1040, line 35, less than \$33,692 (\$24,692 if married filing jointly)? l. 1f, in 2003

- No children fixed with you, is the amount on Form 1040, line 35, less than \$11,230 (\$12,230 if manied filting • I child lived with you, is the amount on Form 1040, line 35, less than \$29,666 (\$30,666 of married filling jointly??

You cannot take the credit (E) Yes. Contaur

You cannot take the credit. Put "No" on the dotted line next to line 63 Do you, and your spouse if filing a joint return, have a social security rumber that allows you to work or is valid ® . • Se □ for EIC purposes (see page 47)?

Yes. Capaboue

No. Contract 3. Is your filing status married filing separately

You cannot take the

credit

☐ Yes. ③

Are you filing Form 255 or 2555-EZ (selating to foreign

earned income)?

Tree.

You cannot take the

☐ You. See Noarestdent ☐ No. Go to Step ? 5. Were you a nomesidest alien for any part of 2003? Abens on page 47

## Step 2 Investment Income

1. Add the amounts from Form 1040 Line 8a

Investment Income = Line 13a\* Line 8b Line 9a

No. Skip question 3, go to Is your urvestment income more than \$2,600? "Do not include if line 13a is a loss ☐ Yes. Contain\*

question 4

Are you filing Form 4797 (relating to sales of business ☐ Yes. See Form 4797 ☐ No. (509) property??

You carried take the credit. Filers on page 16

 You are reporting income or a loss from the rental of Do any of the following apply for 2003? · You are filing Schedule E.

÷

• You are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child's interest personal property not used in a trade of business. and dividends).

□ No. Continue 596 to see if you can take the credit To get Pub. 596, see page 7. Worksbeet I in Pub

No. Go to Step 4 on page 45 Did a child live with you in 2003? ☐ Yes. Go to Step 3 on page 45

. 43

Need more information or forms? See page 7.

Need more information or forms? See page 7.

If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disal-lowed, see Form 8862, Who Must File below.

Credit Figured by the IRS. To have the IRS figure the credit for 1. Put 'EIC' on the dotted line next to line 63 of Form 1040.

4. Be sure to answer "Yes" on line 3 of Step 5.

Definitions and Special Rules (bsted in alphabetical order)

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### Step 3 Qualifying Child

## A qualifying child is a child who is your...

Son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grand-fuld) Brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew), whom you cared for as you would your own child Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your

own child)



was at the end of 2003... Under age 19 Under age 24 and a student (see page 47)

Any age and permanently and totally disabled (see page 47)

If the child did not live with you for the required time, see Exception to "Time Lived With You" Lived with you in the United States for more than half of 2003

Note. If the child was married, see page 47.

Condition on page 46.

Look at the qualifying child conclutions above. Could you, or your spouse if filing a joint tenum, be a qualifying child of another person in 2003? □ No. Connuer

You cannot take the credit. Put "No" on the dotted line next to □ Yes.

Do you have at least one child who assets the above condi-tions to be your qualifying child? No. Ship the next two questions; go to Step 4, question 2 ☐ Yes. Go to question 3

Does the child meet the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2003? ₩.

No. This child is your qualifying eithi. The child must lave a vided occur accuring manner as efficient on page 47 unless the child was born and doed in 2003. Skep Step 4, go to Step 5 oo page 46. Out of the Chair of C

## Step 4 Filers Without a Qualifying Child

Look at the qualifying child conditions in Sep 3. Could you, or your spouse if filling a joint tetum, be a qualifying child of another person in 2003?

□ No. Coarmur You carried take the credit. Par "No" on the detied lare next to □ Yes. Ime 63 Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2003 tax return? ☐ No. Continue You carnot take the □ Yes. credit

Were you, or your spouse if filling a joint return, at least age 25 but under age 65 at the end of 2003? ® % □

You carnot take the credit ☐ Yes. Connur.

Was your home, and your spouse's if filing a joint return, in the Urtical States for more than half of 2003? Members of the military stationed outside the United States, see page 47 ☐ Yest. Go to Step 5 before you answer.

You carrot take the credit.
Put "No" on the dotted line next to line 6.3 ® .ee □

on page 46

orm 1040-Line 63

### Continued from page 45

Step 5 Earned Income

## Are you filing Schedule SE because you were a member of the clergy or you had charch employee acome of \$108.25 or more?

Adopted Child. An adopted child is always treated as your own child. An adopted child includes a child placed with you by an autorized placement agency for kegal adoption even if the adoption is not final. An unitorized placement agency on cludes my person or court authorized by state law to place children for legal adoption.

☐ Yee. See Clercy or ☐ No. Connue Church Employees, whichever applies, on this page

Figure earned income.

Form 100, just 7 was also special now much of the amount on Folketic 100, just 7 was also specialed on Schekile SE, juse 3a, Sobtract that amount from the anount on Form 1040, just 7, and enter the result in the first space of Step 5, line 2. Be sure to answer "Yes" on line 3 of Step 5.

Clet gy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science perchipioners. If you are filling Schedule SE and the amount on line 2 of that exhabile ircludes an amount that was also reported on Even 1040, line 7.

Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE. Inc. 2. Subtract that amount from the amount on Form 1040, line 7.
 Enter the result in the first space of Step 5, line 2.

1. Put "Clergy" on the dated line next to line 63 of Form 1040

Form 1040, line 7 Subtract, if included on line 7, any:

Amount paid to an inmate in a penal institution for work (put "PRI" and the amount subtracted on the dotted line next Taxable scholarship or fellowship grant not reported on a Form W-2.

Amount received as a pension or annuny from a nonqualited defende compensation plan or a nongovernmental section 457 plan (put 'DFC" and the amount apbracted on the doded line next to line 7 of Fern 1040). This amount may be shown in box 11 of your Fern W. 2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or to line 7 of Form 1040).

Earned Income =

Were you self-employed or are you thing Schedule SE be-care you were a member of the clergy or you had church employee income, or are you thing Schedule C or C-EZ as a statutory employee? □ Ves. Skip question 4 □ No. Coonnue and Step 6, go to Worksheet B on

If you have.

2 or more qualifying children, is your earned income less than \$33,692 (\$34,692 if marred filing jointly)?

☐ Yes. Go to Step 6. ☐ No. (30)

You cannot take the credit • I qualifying child, is your earned sixonie less than \$28,7660 (\$70,060 if married fling pointly?)
• No qualifying children, is your erned income less than \$11,230 (\$12,200 if married fling jointly?)

How To Figure the Credit Step 6

☐ Yee. See Credit ☐ No. Go to Worksheet A Figured by the IRS on on page 48. 1. Do you want the IRS to figure the credit for you?

Exception to Time Lived With You" Condition. A child is considered to have lived with you for all of 2003 if the child was been or died in 2003 and your home was this child's home for the errite time her or the was alive in 2003. Temporary absences, such as for suchour, we also, modeled a true, or detection in a promite fastility, court as time lived at home. If your child is presumed to have been kidnipped by someone who is not a family member, see Path 596, see page 1. If you were in the military stationed outside the United States, see Members of the Military on page 47.

Form 4797 Filers. If the amount on Form 1040, fine 13s, includes an amount from Form 4797, you must use Worksheet i in Pub. 59o, to see if you can take the ELC. To get Pub. 59o, see page 7. Otherwise, step; you cannot take the ELC.

Form 8862, Who Must Fle. You must file Form 8862 if your ElC for a year after 1896 was reduced or distillowed for any reason other than a must not elerval error. But do not file Form 8862 if either of the following applies:

After your EIC was reduced or disallowed in an earlier year (a) you field from \$882 for other documents) and your EIC was then allowed and (b) your EIC has not been reduced or disallowed again for any reason other than a math or cherical

You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the earlier year was because it was defermined that a child blacd on Schebile EIC was not your qualifying child.
 Also, or not life Form 885.0 or the the certif for a years if it was determined that your error was the to reckles or intentional direc-gard of the EIC rules (10 years if the to fraud).

(Continued on page 47)

Need more information or forms? See page 7.

- 45 -

- 46

Need more information or forms? See page 7.

Keep for Your Records

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Before you begin: √ Be are you are using the correct worksheet. Do not use this worksheet if you were sufferinglysed, so you are filling Schedule SP because you were a member of which the chegging or you had churde employee aboune, or you are filling Schedule C or CEZ as a statutory employee. Instead, use Worksheet B that begins on page 49

Worksheet A-Earned Income Credit (EIC)-Line 63

Fren 1040 - Line 63

quilifying child only if (a) you can claim him or her as your dependent on Four 1040, line 6, or (b) this child's other parent claims him or her as a dependent unier the rules in Pab. 501 for children of dwon ed or separated parents. Married Child. A child who was married at the end of 2003 is a

Members of the Military. If you were on extended active day outside the United States, your thouse a consistent of the in the United States during that day period. Extended active day is military day ordered for an in-killian period of the apended more than 90 days Once you begin serving extended or the apended more days for each of the period of the period of the consistent of the One extended active day, you are consistent to the one extended active day, you are consistent to the one extended active day, you are than 90 days

Nonresident Aliens. It your filing status is marmed filing jointly go to Step 2 on page 44. Otherwise, stop, you cannot take the EIC

engage in any substantial gainful activity because of a physical or mental condition and a dector has determined that this condition Has lasted or can be expected to last continuously for at least a Permanently and Totally Ossabled Child. A child who cannot

Can lead to death.

Qualifying Child of More Than One Person. If the child incess the conditions to be a qualifying Child of more than one person, only one person can take the EIC based on that child. The other person is cannot take the EIC for people without a qualifying child. But may take the EIC based on a different qualifying child. If you may take the EIC based on a different qualifying child. If you and the epoche person(s) cannot agree who will take the EIC, then the follow ing rules apply.

Houly one of the persons is the child's parent, the child will be uested as the qualitying child of the parent.

as the qualifying child of the parent with whom the child freed for the longer period of time charing 2003. If the child lived which explained to the same amount of time, the child will be trend as the qualifying child of the parent who had the lagher adjusted gioss mome (AGF) for 2003. If both persons are the child's parents, the child will be treated

If none of the persons is the child's parent, the child will be treated as the qualifying child of the person who had the highest AGI (or 2003)

The child must have a valid social socurty number as defined on this page unless the child was born and deed in 2003. If you do not

have a qualifying cluld step, you cannot take the EIC Pat-No" on the dotted line text to line 63. If you have a qualifying child, skip Step 4, go to Step 5 on page 46

Example. You and your 5-year-old daughter moved in with your moder in April 2001. You are not a qualifying child of your moder it you allow the rest aqualifying child for both you and your moder. If you and your moder carnot agree on who will freat your daughter as a qualifying child, the tudes above apply Under these rules, you are entailed to test your daughter is a qualifying child because you are the child's putent. Your moder would, not be entailed to claim any EC unless the his a moder would, not be entailed to claim any EC unless the his a different qualifying child

Social Socurity Hunder (SSN). For purpose of rating the EIC, a valid SSN is a number assued by the Social Security Administration makes. You Valid for Employment" is prined on the sexual executive and and the number was usued subely to apply for or cocive a Federally furbed benefit.

Lock up the amount on line 1 above in the EC Table on pages \$1-55 to find the credit. Be sure you use the correct column for your filling stants and the number of children you have. Enter the credit here.

ri

All Filers Using

Part 1

Nortsheet A

sro You cannot take the credit.

Fut "No" on the dotted line next to line 63

If line 2 is zero,

Enter your earned income from Step 5 on page 46.

To find out how to get an SSN, see page 19. If you will not have an SSN by April 15, 2004, see What if You Caunot File on Time? on page 15.

Student. A child who during any 5 months of 2003

· Took a full time, on farm training course given by a school or · Was errolled as a full time student at a school or

A school is lade; technical, trade, and mechanical activols. It does not include on the job training courses, correspondence whools, or night whools. a state, county, or local government agency

Weltree Beneille, Effect of Credit on. Any refund you receive as remote of taking the HE wall note uncels to deemment for our feeling he for the following programs on how much you can receive from them. But if the erfoling you can receive from them. But if the erfoling you can be a speak within a certain period of tune, it may count as an asset for resource) and affect your eligibility.

· Temporary Assistance for Needy Families (TANF)

 Medicaid and supplemental security moone (SSI). Food stamps and low income housing

40

■ Yes. Leme line 5 blank, enter the anount from line? on line 6 ■ No. Look up the amount on line 3 in the EIC Table on pages 51–55 to find the credit. Be sure you use the correct column for your filing status and the number of chaldren you have. Enter the credit here

 No qualifying children, is the amount on line 3 less than \$62.50 I or more qualifying children, is the amount on time 3 less than \$13,750 (\$14,750 if marred filling jointly)?

5. If you have

(\$7.250 if married filing jointly)?

Filers Who Aswered

Part 2

"He" 00

■ Yes. Step line 5, enter the ancunt from line 2 on line 6

□ No. Go to love 5

Are the amounts on lines 3 and 1 the same?

~

Enter the amount from Form 1040, line 35

Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6

This is your earned income credit

Reminder-

ncome Credit

four Earned

Part 3

8

If you have a qualifying child, complete and agach Schedule EIC.

If your EIC for a year after 1996 was reduced or deatlowed, see page 45 to find out if you must file Form 8862 to take the credit for 2003

- 47 -

Need more information or forme? See page 7.

- 48

Need more information or forms? See page 7.

Part 5 6. All Filers Using Worksheet 8	7 42 21 PI		South the ancount from Schedule C.E.Z. fine 1, that  South are the ancount from Schedule C.E.Z. fine 1, that  South are the ancount from Schedule C.E.Z. fine 1, that  South are the ancount from Schedule C.E.Z. fine 1, that  South are the ancount from Schedule C.E.Z. fine 1, that  South are the ancount from Schedule C.E.Z. fine 1, that is soon page 40.  Then the area of the ancount on the 1/2  Then the standard area of the ancount on the 1/2  Then the standard area of the ancount on the 1/2  Then the standard area of the standard fine pointly?  If you have  1 If you have a qualifying children, is line 4h less than \$33.602 (\$34.602) if married fining pointly?  1 If you have  1 If you have a qualifying children, is line 4h less than \$33.602 (\$34.602) if married fining pointly?  1 If you have  1 If you have a qualifying children, is line 4h less than \$33.602 (\$34.602) if married fining pointly?  1 If you have  1 If you have a qualifying children, is line 4h less than \$33.602 (\$34.602) if married fining pointly?  1 If you have  1 If you have a qualifying children, is line 4h less than \$33.602 (\$34.602) if married fining pointly?  1 If you have  1 If you have  1 If you have a qualifying children, is line 4h less than \$33.602 (\$34.602) if married fining pointly?  1 If you have  1 If you have that you must file Form 8862 to take the credit have a credit have a credit have a credit have the set has a file of the credit have the set has a file of the credit have the cred
Use this worksheet if you were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee.  Complete the part below (Part 1 through 3) that apply to you. Then, containe to Part 4.  If you are married filing a joint return, melate you spouse's amounts, if any, with yours to figure the	on A.	mks or 155 list of marks	Exer the amount from Schedule C, line 1, you are filting as a statutory employee.  Exer your earned income from Sep 5 on Combine lines 1e, 3a, 3, and 4a. This ke you form the is zero or lest (300) you earnot It you have.  19 or more qualifying children, is line 41 or 1 qualifying children, is line 44 best than 6 or No qualifying children, is line 44 best than 6 or No qualifying children, is line 44 best than 6 or No qualifying children, is line 4 best than 6 or No qualifying children, is line 4 best than 6 or No qualifying children, is line 4 best than 8 or No qualifying children, is line 4 best than 8 or No qualifying children, is line 4 best than 8 or No qualifying children.

(Caution. This is not a tax table

303 Earned Income Credit (EIC) Table—Continued

if the amount you are booking up from the worksheet is—

- 51 -

(Caution. This is not a tax table)

2003 Earned Income Credit (EIC) Table—Continued

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	0 1,884 3	331	G 2.044	61	21.360 21.400		25.5	0	
				•					

ten Two And your lifting status fa-No No Ora Tue 35533 3882 \$ \$ \$ \$ \$ \$ \$ 38822 도둑용말음 If the amount you are booking up from the worksheet is— 33.600 33.660 33.660 33.700 32,860 32,860 32,860 32,860 32,860 34,000 34,000 34,460 36,740 36 33,000 33,000 33,000 31,000 31,000 31,000 tess Tany 33238 And your lifting status la-One Teg 2000 222 935 925 914 964 723 3335 22528 132 132 138 55,128 tho has If the amount you are looking up from the worksheet to-0.000 0.000

mamed timp jointly) but less than \$29 666 (\$30 666 if mamed fring jointly), your looking up from the existencies at least \$33 nouted less than \$32 day, you credit is \$4. Otherwise This amount you are country up from the wind down is also \$10 ffly. \$20,650 of country of 10,650 of

Line 67

### Other Payments

**Excess Social Security and** 

Line 64

(Caution. This is not a tax table.)

2003 Earned Income Credit (EIC) Table—Continued

Form 1040-Lines 64 Through 70d

Tier 1 RRTA Tax Withheld

Check the box(es) on line 67 to report any credit from Form 2439, 4136, or 8885.

#### Refund

turn, had more than one employer for 3003 and total wages of more than \$87,000, too trement (RRTA) tax may have been with held. You can take a credit on this lave for the amount withheld in excess of \$5,394.

much social accurity or tier I railroad re-

If you, or your spouse of filing a joint re-

#### Line 69

But if any one employer withheld more than \$5,394, you must ask that employer to

refund the excess to you. You cannot claim d on your return. Figure this amount sepa-You carnot claim a refund for excess ner 2 RRTA tax on Form 1040. Instead, use

rately for you and your spouse.

### Amount Overpaid

only on written request.

refund, please wait at least 6 weeks (3 weeks if you filed electrons ally) from the dare you filed your return to do so But of you filed Form 8379 with your return, al-low 14 works (11 works if you filed elec-If you want to cheak the status of your

For more details, see Pub. 505.

Form 843

convally). See page 11 for details.

Line 65



held from your pay by filing a new Form W-4. See Income Tax With-holding and Estimated Tax Payments large, you may want to decrease the amount of income tax with

#### Refund Offset

This credit is for certain people who have at

What is the Additional Child Tax Additional Child Tax Credit

Credit?

least one qualifying child as defined in the instructions for line 49 on page 40. The additional child tax credit may give you a

come tax, child support, spousal support, or certain Federal nortax debts, such as sudent toans, all or pan of the overpayment on line 69 may be used toffeet to pay the past-the amount. Offsets for Federal taxes are made by the IRS. All other offsets are cial Management Service (FMS) You will If you owe past due Federal tax, state inreceive a notice from FMS showing the made by the Treasury Department's Finaning it. To find out if you may have an offset amount of the offset and the agency receiv or if you have any questions about it, contact the agencyties) you owe the debt to

### Injured Spouse Claim

come tax, child support, spousal support, or a Feeleral nontax debt, such as a student loan, part or all of the overpayment on lusamount. But your part of the overpayment may be refunded to you after the offset occurs if certain conditions apply and you complete form 8379. For details, use TeleTax topic 203 (see page 11) or see 69 may be used (offset) to pay the past-due If you file a joint return and your spouse has not paid past due Federal tax, state in Form \$379.

> If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter iny amount you paid with that form or by electronic funds withdrawal or credit card. If you paid by credite and, do not arelade on line 66 the convenience fee you were charged. Also, unclude any amounts paid

Amount Paid With Request

Line 66

34,600

for Extension To File

## ines 70b Through 70d

### DIRECT DEPOSIT

70d if you shown on line 70s into your checking or savings account at a bank or other futureral age firm, or credit union) instead of sending want us to directly deposa the amount nstatution (such as a mutual fund, broker Complete lines 70h through

textly deposited into your account, draw a line drough the boxes on lines 70b and Note. If you do not want your refund di 707

### Why Use Direct Deposit?

• You get your refund fast —in half the time as paper filers if you e-file.

to deposit your check, chark to get lost

If the amount you overpaid is for 2064 on page 60.

Skep 1. Be sure you figured the amount, if any, of your child tax credit. See the in structions for line 49 that begin on page 40.

Iwo Steps To Take the Additional

Child Tax Credit

refund even if you do not one any tax

Step 2. Read the TIP at the end of your Child Tax Credit Worksheet, Use Form 8812 to see if you can take the additional hild tax credit but only if you meet the

condition given in that TIP

the wrong account information. Line 70b

### Receive your refund to as few as 10 lays with IRS e-file! you a check If the 69 is under \$1, we will send a refund

## Payment is more secure—there is no

· More convenient. No trip to the bank Saves tax dollars. A refund by direct

You can check with your finan cial institution to make sure your direct deposit will be as legiosit costs less than a check

cepted and to get the correct d account numbers. The IRS is

routing and secount numbers

not responsible for a lost refund if you enter

If you file a joint return and fill in lines 70b through 70d, you are appointing your

### spouse as an agent to receive the refund This appointment carnot be changed later

The routing number must be time digits. The first two digits must be 01 through 12 stead On the sample check on page 57, the routing number is 250250025 posit will be rejected and a check sent inor 21 through 32, Otherwise, the direct de

Your check may state that it is payable through a financial institution different from the one at which you have your class k ing account. If so, the not use the routing rumber on that check, Instead, confact you financial institution for the correct routing number to exter out the 70b,

#### Line 70d

The account number can be up to 17 char acters (both numbers and letters). Include

with Form 2688 or 2350

K

Some financial institutions will count. If the direct deposit is rejected, a check will be sent instead. The IRS is not responsible if a financial institunot allow a joint refund to be deposited into an individual action rejects a direct deposit

ine 71

#### Applied to Your 2004 **Estimated Tax**

overpayment on line 69 you want applied to your DVH estimated tax. We will apply this amount to your account unless you attwh a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the at Errer on line 71 the amount, if any, of the ached statement.



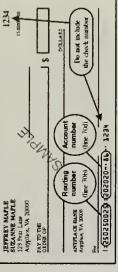
This election to apply part or all of the amount overpaid to your 2004 estimated tax cannot be changed later.

### Amount You Owe

tion allows you to file your return early and whechie your payment for withdrawal from your checking or savings account on a Electronic Funds Withdrawal. This op-TRS cife offers an addition

future date up to and mobilding April 15, 2004 IRS e-file also provides proof of re-

## Sample Check-Lines 70b Through 70d



Note. The routing and account unmbers may be in different places on your check

bols. Enter the rumber from left to right and leave any urused boxes blank. On the sample check below, the account number is

20202086. Be sure not to include the check

hyphens but omn spaces and special symbols. Enter the ramber from left to pobe

#### Line 72

### Amount You Owe



pay if line You do not have to 72 is under \$1

ing Fees may vary between the providers. You will be told what the fee is during the

transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below If you pay by credit card before filing your return, please exter on page 1 of Form 1040 number you were given at the end of the transaction and the amount you charged

> line 73 in the amount you enter on line 72. lix lade any estimated tax penalty

You can pay by check, money order, or credit card. Do not include any estimated tax payment for 2004 in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

in the upper left corner the confirmation

your check or money order payable to the "United States Treasury" for the full attach the payment to your return. Write "2003 Form 1040" and your name, address, daytime phone number, and social security amount due. Do not send cash. Do not number (SSN) on your payment. If you are filling a joint teturn, enter the SSN shown To Pay by Check or Money Order. Make first on your tax teturn.

1-800-2PAY-TAXPM (1-800-272-9829) 1-877-754-4413 (Customer Service) www.officialpayments.com To help process your payment, enter the amount on the right ride of the check like this: \$ XXX.XX. Do not use dashes or lines

You may need to (a) merease (for example, do not enter "\$ XXX-" or "\$ XXX $\frac{M}{27}$ ").

held from your pay by filing a new Form W-4 or (b) make estimated tax payments for 2004. See In-come Tax Withholding and Estimated the amount of income tax with-Tax Payments for 2004 on page 60

Then, please complete Form 1040-V

following the instructions on that form and return and payment. Although you do not us to process your payment more accurately and efficiently.

enclose it in the envelope with your tax have to use Form 1040. V. doing so allows

### What If You Cannot Pay?

monthly installment payments. You may charged a late payment penalty on the tax tax as possible when you file But before If you carried pay the full amount shown on line 72 when you file, you may ask to make have up to 60 morths to pay However, you will be charged interest and may be not paid by April 15, 3904, even if your request to pay in installments is grauted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tequesting an installment agreement, you should consider other less costly alterna iives, such as a bank loan.

to your request for installments within 30 To ask for an installment agreement, use Form 9465. You should receive a tesponse days But if you file your return after March 31, a may take us longer to reply.

Furm 1040-Line 73

### \_ine 73

#### **Estimated Tax Penaity** You may owe this penalty if.

the website of either service provider listed

To pay by credit card, call toll free or visit below and follow the instructions A conversione fee will be charged by the service provide based on the amount you are pay-

• Line 72 is at least \$1,000 and it is more than 10% of the tax shown on your

 You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund

of your penalty. But you must file Form 2210 because the IRS carnot figure your penalty under this method. See the Instructions for Form 2210 for other situations in

which you may be able to lower your pen

atty by filing Form 2210.

installment method may reduce the amount

ing

For most people, the "tax shown on your return" is the atomic of him of on must the total of any amounts shown on lives 63 and 64 and Forms 8828, 4137, 4136, 5339 (Fars Ell, IV, V, V, and VIII only), and 8885. When figuring the amount on line 60 in include the amount on line 60 only if lipe 61 is more than zero or you would owe the pently event if you did not include those taxes. But if you emered an amount on Schedule H. Jine 7, include the total of that amount plus the amount on Form 1040, June 59.

Exception. You will not owe the peralty if your 2002 tax return was for a tax year of 12 full morths and either of the following

-888-PAY-1040<sup>-7M</sup> (1-888-729-1040) 1.888-658-5465 (Customer Service)

Link2Gov Corporation

Official Payments Corporation

www.PAYI646.com

not including the convenience fee).

1. You had no tax hability for 2002 and you were a U.S. eitzen or rerident for all of 2002 or applies.

your 2003 return is at least as much as the tax liability shown on your 2002 return. Your estimated tax payments for 2003 must 2. The total of lines 61, 62, and 64 on have been made on time and for the re-

H your XXX2 adjusted gross income was over \$150,000 (over \$150,000 (over \$150,000 if your XX3) them 2 above applies only if the intal of lines 61, 62, and 64 on your 3003 return is at least 110% of the tax liability shown on your 3002 return. This rule does not apply to farmers and fishermen

### Figuring the Penalty

fishermen) to find out if you owe the pen-alty. If you do, you can use the form to 됞 you choose to figure the penalty yourself, see Form 2210 (or 2210-F for farmers and If the Exception above dues not apply figure the amount.

penalty to any ax due and enter the toxil on the P. If you are due a refund, subtract the penalty from the overpayment you show on time 69. Do not file Form 2210 with your return unless Form 2210 industryou Errer the penalty on line 73 Add the Instead, keep it for your recmust do so.

Need more information or forms? See page 7.

### gn Your Return

cated, if you want to, you can leave line 73 blank and the IRS

Because Form 2210 is compli-

will figure the penalty and send you a bill. We will not charge you interest on the penaky if you pay by the date speci-fied on the bill If your income varied durthe year, the annualized income

are filing a joint return as a surviving spouse, see Deadt of a Taxpayer on page 61. Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the teturn, see Pub 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsi-ble for the correctness of the return. If you

### Child's Return

If your child carnot sign the return, either parent may sign the child's rame in the space provided. Then, add "By (your signature), parent for minor child."

### **Daytime Phone Number**

If you want to allow a friend, family mem **Third Party Designee** 

tine phone number. ber, or any other person you choose to dis-cuss your 2003 tax return with the IRS, check the "Yes" box in the "Third Pary any five numbers the designee chooses as it with the IRS, just enter "Preparet" in the space for the designer's name. You do not have to provide the other information requested. (PIN). But if you want to allow the paid preparer who signed your reman to discuss the designee's name, phone number, and his or her personal identification number Dengnee" area of your return. Also, enter

your spouse if filing a joint return, are au-thorizing the IRS to call the designee to the processing of your return. You are also If you check the "Yes" box, you, and answer any questions that may arise chaing authorizing the designee to:

· Gree the IRS any information that is missing from your return.

· Call the IRS for information about the processing of your return or the status of your refund or payment(s),

scripts related to your return, upon request, Receive copies of notices or tran-2

 Respond to certain IRS notices about math errors, offsets, and return preparation.

ity), or otherwise represent you before the IRS If you want to expand the designee's authorization, see Pub 947. You are not authorizing the designee to receive any refund check, bind you to any thing tincluding any akintional tax liabil-

return. This is April 15, 2005, for most people. If you wish to revoke the authorization before it ends, see Pub. 947. The authonization will automatically end no later than the due date (without regard to extensions) for filing your 2004 tax

Providing your daytime phote number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care expenses, etc. By answering our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you may enter either your or your spouse is day-

#### Paid Preparer Must Sign four Return

Generally, anyone you pay to prepare your rearn must sign if in the yose provided. The preparer must give you a copy of the return for your records. Someone who prepares your return that does not charge you thould not sign your return.

#### Electronic Return Signatures!

Create your own personal abentification number (PIN) and file a paperless return you are married filing jointly, you and your spouse will each need to create a PIN and electronically or use a tax professional. If enter these PINs as your electronic signa-bares.

A PIN is any combination of free num-tery you choose except five zeros If you use a PIN there is nothing to right and rech-ing to mail—not even your Forms W-2. For more deatts on the Self-Selox (PIN neutral, visit wowairs, govidfic and click on "INS e-file for Individual Taxapivers."

prompted to eriter your adjusted gross in-come (AGI) from your originally filed 3002 Federal income tax entur, if applica-ble. Do not use your AGI from an amended return (Form 1040X). AGI is the anount shown on your 2002 Form 1040, line 35. To verify your identity, you will be

Need more information or forms? See page 7.

Form 1040A, Inv. 21, Form 1040FZ, Inv. 4, or on the Telefiel Tax Record, Inv. 11 you do not have your 2003, morne tax return, call the IRS at 1-806-829-14404 to get a free unstanged for second You will also be prompted to erice your dates of both 1000B. Make sure your DOB is accurate and make the information controved with the Social Security. Administration by checking your arread Social Security Statement.

You cannot sign your return electronically if you are a first time filer under age 16 at the end of 2003 or if you are

filing Form 3145, 3468 (of attachments are required), 5713, 8353 (of Section B is com-pleted), 8332, or 8885.

If you use a paid preparer, ask to your return electronically!

## **Assemble Your Return**

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Se

quen.e. No." shown in the upper tight cor-rer of the scholle or form II you have rapporting statements, arrange them in the same order as the scholles of forms they apport and that hitem has Da mea arach-correspondente or other neura unless re-quired to dis so. Attach a copy of Forms a W. W. W. So. and J. W. or forms of Forms 1049. Also artsch Forms 1049. Also artsch Forms 5 1099. R. or the form of Form 1040 of tax was withheld.

nformation General

### **How To Avoid Common** Mistakes

Mistakes any delay your refund or tesult in toxices being sent to you

3. If you are taking the child tax endit or address the little structure child tax ends make sine you entered any advance child tax endit payment you received thefore offices in 2030 on first. 2 of your Child Tax Coolif Worksheet. Do not enter your advance payment anywhere on your tax return.

4. Be sure you use the correct method to figure your tax. See the instructions for line 41 that began on page 36.

S. Be sinte to order your SSN in the space provided in page of 16 from 10.00. If you are marred filling a joint or gegrate fearint, sho centry your opener's SSN. Be since to order your power's SSN. Be since to order your SSN in the space next to your name. Check that your SSN agrees with your sexial recurring card.

6. Make sure your rame and address are correct in the peel off likel, enter your (and your spouse is frame in the aims order as shown on your last entime. They out sexial security card.

7. If you are taking the trainfaid doche.

They our exclusion from they duty your name agrees with your sexial security card.

They our exclusion for the Store they out you can take the fainfained as a dependent on pumply can be claimed as a dependent on pamewore feet. 2003 fearin, see page 5.10 is not you entered the correct amount on the 5.

8 If you received capital garn distribu-tions bit were not requested to lik Schedule. D, make rute you chek the box on law 13a. Also make sure you entered any post May 5 capital garn distributions on line 13b.

9 If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of chikhen you have

11. Attach your Formical W-2 and other required forms and schedules. But all forms and schedules in the proper order. See An-semble Your Return on page 59. Remember to sign and date Form 10 Remember to sign and date 1040 and enter your occupation(s)

12. If you owe tax and are paying by check or money order, be sure to include all the repured information on your payment for the matmixtons for line 72 on page 57 for details.

## What Are Your Rights

a Taxpayer?

If you wish to do so, make a cheek payable to "Barran of the Pablic Beek" You can send it to Bureau of the Public Peek. To partnerst G. P.O. Box. 2188, Parkerdaug, W.V. 20100-2188. Or you are next loss the cheek with your income tax return when you like. Done od thyour gift to any tax you may one. See page 57 for details on how to pay any tax you owe. How Do You Make a Gift To Reduce the Public Debt? You have the right to be treated lately, pro-lessonally, temptaly, and contractify by RS employees. Our goal at the RS is to proved; your trainers of our usual have the highest confidence in the articum, edit, ciercy, and famers of our tax system. To ensure that you always revere such treat need, you should know about the many fight you have a teach step of the tax pro-cess. For deatify, see Pub. 1.

Q

## Innocent Spouse Relief

You may qualify for relief from liability for access on point reliant file after its number. Attention for the besures your spouse onthe far former or claimed blief or chancel the observation of crofits, (b) you are directed, separated, or no legget living with your prosure, or (e) given all the facts and circumstances, it would not be fact to load you liable for the claim. See Form 8857 or Pub 971 for more details.

#### Payments for 2004 Withholding and Estimated Tax Income Tax

If the amount you case or the amount you overplad is large, you may want to fife a new Form W-4 with your employer to change the amount of income tax withheld from your 2004 pay For details on how to complete Form W-4, see Pub. 919.

in general, you che not have to make estimated as payments if you expect that you 2004 Form 1040 will show a tax returned or at ax baltone due the IRS of less than \$1,000 If your total error and are than \$1,000 flyour total error and are a derrather emmount as you for all total or and are see Form 1040-ES. It has \$1,000 or uset, see Form 1040-ES. It has a worksheet you can use to see if you have to make estimated as payments. For more details, see Pub. \$66.

#### Forms Agree With Your Social Security Card? Do Both the Name and SSN on Your Tax

If not, certain deductions and credits may be reduced or disallowed, your refund may

be deliyed, and you may not receive credit for your scale security entimized. By your form 1999, or other tax do un marriage marriage in contrast do un incorrect SSN or name, notify your employer or the form issuing agent as worn a poinsible to make sure your entings are conded by your exist is suinfy record. If the name of SSN or your soxial you would be more than the second of the Security and in property call the Security and in successive conditions.

### 8

You may be able to deduct that gift on your 2004 tax return.

### Address Change

you move after you file, always notify: IRS of you new address. To do this, Form 8822. 2 2

### How Long Should Records Be Kept?

Keep a copy of your tax ream, worksheet you used, and records of it forms appearing on it couch as Forms W-2 and 1009) until der statue of limitations trus out for that ream. Usually, this is 1years from the date the ream was due of field, or 2 years from the date the ream was due of field, or 2 years from the are the ream was due of field, or 2 years from the part of the control of the contro

### Amended Return

File Form 1040X to change a return you ackep filed Centrally, Form 1040X must be filed within 3 years after the date the original team was filed, or widin 2 years after the date but was paid, whichever is lare But you may have more time to file Form 1040X if you are physically or the talls mable to manage your financial of fairs. See Pub. 5% for cleant

R

-èsnou € Jo Ponse-

Suge

Sample Bed Ran Than 33.33

Your tax 19— 3.084 3,434 3 3.031 3,441 3 3.105 3,443 3

8888 8888

### eed a Copy of Your ax Return?

If you need a copy of your tax return, use Form 4506. If you want a free printed copy of your account, call us. See page 13 for the number

### a Taxpayer

If a uxpayer doct before filting a rearm for 30.3. De taxpayer is queue or personal representative may have for the and again elemin for that attrayers. A personal representative can be an execution, altimistration employer of the deceased taxpayer is property. If the deceased taxpayer is property If the deceased taxpayer is property If the deceased taxpayer is rearm but head that the person who files the return man start "BCTASED," the deceased uxpayer is name, and the due of death uxpayer is name, and the due of death cares the work of the return If this information is not provided, it may delay the processing of the return If this information is not provided, it may delay the

If your spouse dead in 2003 and you did not be many and 2003, or if your spouse deed in 2004 before filings a return for 2003, you are off the spoint entern. A plant entern thould show your spouse's 2003 recome before dead, ned your aboute foll of 2003. Exert Filling as surviving spouse' in the sees, where you sign the return. If momeone else in the possonal representative, he or she must also spin.

The nurviving spouse or personal representative should fromely instyl all payes of moone, no haling functual institutions of the tappyore's death. This will ensure the proper reporting of moone entered by the tappyor's extue on theirs. A deceased tappyor's extue on theirs. A deceased tappyor is extue to their a deceased may be used for tax years infer the year of death, except for extate tax return purposes.

**Everyday Tax Solutions** 

Cleining a Refund for a Deceased Taxpayer

I you se fifty a pier team as a surving spouse, you only need of file the tax return to claim the return. If you are a court apound representaive, file the return and such a copy of the certificate that shows your populment. All other files requesting the deceased support is requesting the deceased support is refus man file the return and stock forms 1319

For more details, use TeleTax topic 356 (see page 11) or see Pub. 559.

## Parent of a Kidnapped

Pub. 1614 his large-port copies of Form 1000, Schwinker A. B. D. E. HC, and R. and Form 1040 V and 881, and ther the suctions. You can use the large-pura forms and schedules as workbreat to fig-cus got with 1614 by phone or mail. See pages 7 and 35 Help for People With Disabilities The parent of a child who is presumed by the enforcement authorities to have been kidninged by someone who is not a family member may be able to take the child into secount netermining his or her child into the head of household or qualifying for the head of household or qualifying vision, checking a stant, debution for dependents, child na, create, and the carred motion credit (EIC). For deaths, use Tell'ix topi 337 (see page 11) or see Pub. 591 (Pub. 596 for the EIC).

### Other Ways To Get

ber Braille materials are available at librar-ies that have special services for people with disabilities

#### Send or Email Your Written Tax Questions to the IRS

You should get an answer in about 30 days, if you do nothwer the mining address, cell us. See page 13 for the number 0 creaming our questions to us through the IRS webigg and easier at www.urr.gov/hdtp and citek on Tax Law Questions. Do not send questions with your return.

You do not have to figure the amount of any streets or penalties you may one. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a built for my amount due.

nterest and Penalties

If you include interest or penalties offore than the estimated as penalty with your payment, identify and enter the amount in the bottom margin of Form 1000, page 2. Du not in the distinct of penalties (other than the estimated fax penalties) for than the estimated fax penalties (other than the estimated fax penalties) in the amount you over on Iree 12. Interest Hee help in praparing your return is avail-teers. The Volenteer Income Tax Assirates (VIAI) program in designed to help low arome taxpayers and the Tax Counseling for the Edder VICE program in designed to assist taxpayers age 60 of older with their tax teams. Some lexations offer free decrease filling and all volun-teers will let you traw about the cardian teers will let you traw about the cardian for humber. If you received a Federal in-ome tax prekage in the mail take a with one tax prekage in the mail take a with one tax prekage in the mail take a with one forms WZ and 1099 for 2003, any other information about your 2003 income and septimes, and the said income her (or individual expayer identification her (or individual expayer identification and yourself. Or to find the newest AddR Tax Abde site, wait AddR's website at 1888-227-1660 Free Help With Your Return

We will charge you interest on taxes not paid by the theo define, even in accession of time to file a granted. We will also charge you interest on penalties imposed for finitie to file, insignized, final, substantial valuation misstanciaries, and substantial understanciaries of as, interest is charged on the penalty from the charm of the charm of the file.

#### Penalties

Late Filling. If you do not file your return by the the deel for hading seterations), the penalty is usually 5% of the amount due for person of a morth your return is late, unless you have a reasonable capt nation if you do, and, if to your return is late, the say only in the penalty will be such a mother as 25% femore in some case; to fit by a due, the maintain penalty will be \$100 on the amount of any tax you one, whichever is smaller.

Late Payment of Tax. If you pay your trace late the penalty soundship hold like of the urquid amount for each meeth or part of a month the tax it say and. The penalty can be as much as 25% of the urquid amount. It applies to any urquid tax on the return This pressly is in addition to interest charges on the payment. You can get face-to-face help solving tax problems every burnines day an IRST Tax, payer Assistance Centers. An employed conseptual Schees, repeate a distinguished to your account, or help you set up a pay, taxe for the form of plan. Call you local Taxpore Assistance Center for an appointment. To find the number, go to wave ira, gov or look in the phone book under "United States Government, Internal Research Serves.

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If you subscribe to an online service, about online filing or tax information.

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Other Other penalties can be imposed for organized with a registers, a relativistic of criminal penalties may be moved for willid father to file, tax eva son, or making a false statement. See Pub. 17 for definition some of these penalties.

### Fax Table

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Telephone help is available using TTN/ TDD equipment. See page 13 for the rum-

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Tax Rate

Schedules

7,000 143,500 311,950 Enter on Form 1040, line 41 2700,00 • 16% 3,910,00 • 25% 14,010.00 • 28% 34,926.00 • 33% 90,514.50 + 35% Schoolie X — Use if your filing status is Single
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Circle the tiems you need on the order blank below. Use the blank space to order tiems not listed. If you need more space, after his appraise sheet of paper.

should receive your order within 10 days after we receive your toquest.

Do not send your tax return to any of the addresses listed on this page. Instead, see the back cover.

P.O. Box 8908 Bhomington, IL 61702-8903 P.O. Box 55074 Richmont VA 22261-5074

Rancho Cordova, CA 95743-0001

Wastern Ares Diet Button Center Central Area Distribution Center Eastern Area Distribution Center

THEN mail to ...

If you live in the . . .

Western United Status Central United States

Where To Mail Your Order Blank for Free Forms and Publications

AT this address ...

tion are enacted.

International postal code

Apt /Sutte/Room

ZIP code

State

▲ Cast hore

Eastern United Status or a foreign country

Postal matting address

Fill in your name and

Order Blank

Footnotes for Certain Federal Outlays

Social security, Medicare, and other retirement: These programs provide income support for the retired and daabled and medical care for the elderly

Put. 910

Pub 377

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Pub 926 Put \$29 Pub 936

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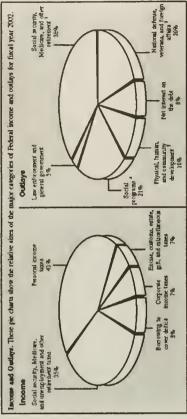
Circle the forms and publications you used. The instructions for any form you order will be included.

The items is bold may be picked up at many IRS offices, post offices, and libraries. You may also lowshoad all these items from the lateraset at www.irs.gov.or place as electronic order for them

Saytime photo number

Poreiga country

# Major Categories of Federal Income and Outlays for Fiscal Year 2002



deri is required by I aw to salona to the Congress a budget proposal for the fearly act that begas the following October. The budget plan aces forth the Present's proposed recepts, specific and the surplus or deficit for the Federal Government. The plan includes recommentations for new begabilities as well as recommentations to change, eliminate, and add programs. After receiving the President's proposal, the Congress reviews it and makes changes I first passes a budget enablition serials as own tagget for receipts, outlays, and the autopus or defers. Next, individual specifing and revenue bills that are constraint with the goals of the budget resolu-On or before the first Monday in February of each year, the Presi-

In fiscal year 2002 (which began on October 1, 2001, and ended on September 30, 2002), Federal iscome was \$1.9 willion and outlays were \$2.1 willion, beaving a deficit of \$0.2 trillion.

of outlays were to equp, mederates, and pay our armed forces and to final other rational defense activities; about 2% were for veterans benefits and services; and about 1% were for international activitation; aid for elementary and econitary education and direct assistance to college students; job training, deposit insurance, commerce and housing credit, and community development, and space. ues, including military and economic assistance to foreign countues and the maintenance of U.S. embassies abroad Physical, human, and community development: These out lays were for agriculture, natural resources; environment, transpor 2. National defence, veterans, and foreign affairs: About 17%

 Social programs: About 14% of total outdays were for Moducard, food rumps, temporary assistance for needy families, supplemental accurate money, and related programs; and 7% for health research and public health programs, memployment compensation, assisted housing, and social services. energy, and general science programs.

Nee. The presentages on the year workship understood offerman sweeper, which were 148 billion in fixed year 1300. In the budget, then recorded we offer squares and in the proper strength of the series of the seri

Pub 672

Put 573

321

Mes 33

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Schedule E

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Schedule Dell

Put. 590

Pub. 323

- 42 - 42

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Schedule 2 (1040A) Rehadals 1 (1040A)

Schedule SIC 1966A or 1048;

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Pub 970

Pub 554

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PAGE

S-b-dule C EZ (1040) Sobodul C 92 -

# Disclosure, Privacy Act, and Paperwork Reduction Act Notice

The 18.5 Kentrustumg and Reform Act of 1998, the Procycle Act of 1991, and the Paperock Keduction Act of 1990 request bat when we ask over for forming we must fint their you cut legal inplies and for the indications, why we are right inplies and the form the field you want could happen if we do not receive it and whether you response to volum from this paper.

The notice applies to all payers you life with in-dedicing that virtual if also applies to any questions are need to ask you so we can complete, certect, of secessayour return, figure your tax, and collex tax, interest, or penalties.

Our figal inglit to air Extra information is factor.

Our figal inglit to air Extra information is factor.

Out for a determine of self-man with air to air transfer of the self-man file information. The replace a mandator under these several code response as mandator under these several code response to mandator. Any one for the several code response to making you file in a to we form who you are, and can process you return and other papers and can process you will we be return and other papers and can form that do not have to one the ret ham that apply to you fault you do not have to seek the care found of code the form that apply to you fault you do not have to ailso do not that the depth of the code the form that apply to provide your distinct glosse authorise pour distinct glosse authorise pour distinct provide your distinct glosse authorise pour distinct provides your distinct depth and the provides your distinct glosse authorise.

You are required to provide the information are required on a form far a radical to the Expressix Revisition Act unless the bloom die Expressix Revisition Act unless the form of reconstrating to form on unamounce man radical in the abundantier of any farmant may evert material in the abundantier of any farmantier.

to comb at ferronsm If you do not life actum, do not provide the internation we ark for or provide that distribution, you may be charged posalitize and have a ruption, even for the charged posalitize and have to distillow the examptions, exclusion We may also here to distillow the examptions, exclusion on the control of the control of describility and return internation for the charged Generally, that eviture indicates the who may be charged in eventual for the majoration obeyon to you true return to their section of 10 distillors of 10 distribution of the particular for the principle of the Cole for example, we midmitted law the Cole for example, we have the control of 10 distribution of the Coparities of the control of the Coparities of Coparities of the Coparities of Coparities of Coparities of the Coparities of Co We sek for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax

### The Time It Takes To Prepare Your Return

some people with moone modify from wages, filling in the forms as easy For others who have bunnesses, pearings, wodes, rently income, or other investments, it is more difficult.

**Medical and Dental** 

Expenses

If you have commons continuing the security of the time stander have below or suggestions for the high to be the first you be continued in a "statemetic name of the suggestions for the young the first you be seen four from Common on the suggestion for the property of th

determining cutilizates the benefits or the eligi-bility for and the ret symmetr of form We may also benefits an information to other countries under a tax treaty, or to Federal and man agen-cine to enforce Federal order, comman laws and

2003 Instructions for Schedules A & B

Department of the Treasury Internal Revenue Service

Please keep this notice with you records It may bely you if we ark you lot other information If you have questions to be under the filing and groung information, please call or with any latenal Revenue Service office.

Use Schedule A (Form 1040) to figure your nemized deductions. In most cases, your Federal insome tax will be less if you take the larger of your nemized deductions or your standard deduction.

nstructions for

Schedule A,

Deductions temized

Form 1040)

If you remize, you may dother a part of your medical and derial expenses and un-rembursed employee business expenses, and amounts you past for certain taxes, inter-est, contributions, and mixed largeous expenses. You may also dechet certain easuaby and their losses.

Do not include on Schedule A tems doducted elsewhere, such as on Form 1040 or Schedule C, C-EZ, E, or F

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For

#### We Welcome Comments on Forms

Ambulance service and other travel coars to get modes it care, it you used your own cat, you may claim what you spent for gas and oil to go to and from the place you received the care, or you may claim 12 cents a male. Ash parking and tolk to the amount you claim unke either method.

tional therapists, osteopathic doctors, physical therapists, podiatusts, psychiatrists, psychoanalysts (medical care enly), and psychologists.

penses that you may and may not deduct. It ilso explains when you may deduct capital expenses and special care expenses for dis-abled persons.

Acupuncturists, chiropraetors, den-turs, eye doctors, medical doctors, occupa-

Prescription medicines or insulin.

Form(s) W-2

You may deshict only the part of your medi-cal and denial expenses that exceeds 7.5% of the amount on Form 1040, line 35.

Pub. 502 dixusses the types of ex-

Medical examinations, X-ray and lab-oratory services, insulin treatment, and whithwol baths your doctor ordered.

If you received a distribution from an MSA in 2003, see Pub 969 to figure your deduction.

If the person was, at the end of 2003, age	THEN the most you may deduct is
40 or under	\$ 250
41-50	\$ 470
51-60	\$ 940
07-19	\$ 2,510
71 or older	\$ 3,130

## Lodging expenses (but not meals) while away from home to receive medical care in a hospital or a medical care facility related to a hospital, provided there was no You cannot deduct insurance premiums paid with pretax dol-lars because the premains are not included in box 1 of your

significant element of personal pleasure, recreation, or va. attornin the travel. Do not deduct more than \$50 a night for each eligible person.

Note. Certain modesal expenses paralout of a deceased taxpayer's estate may be claimed on the deceased taxonor's final

tions. Cateau incarearcapeuses paraoutous a deceased taxpayer's estate may be claimed on the deceased taxpayer's final return. See Pub. 502 for details.	Linst on Long-Terra Care Prentiums You May Deduct. The amount you may deduct for qualified long-term care contracts (as	defined in Pab. 502) depends on the age, at the end of 2003, of the person for whom the premiums were paid. See the following chart for details:
Nursing help (including your date of the employment taxes paid). If you paid someone to do both nursing and bouse- uale you may dealer only the roat of the	nursing belp.  • Hospital care (including meals and lodging), clinic costs, and lab feee.	Quiffied long-term care services (see Pub 502)  The supplemental part of Medicare in aurance (Medicare B)

To the extent you were not reimbursed, you may deduct what you paid for:

Dental Payments You May Examples of Medical and

Deduct

F the person was, at the end of 2003, age	THEN the most you may deduct is
40 or under	\$ 250
41-50	\$ 470
51-60	\$ 940
01-10	\$ 2,510
*1 11-	21170

tact lenses, hearing aids, blaces, crut her, wheelchairs, and guide degs, including the

eipent, you must reduce your insurance premiums by any amounts used to figure the health coverage (ax credit See the in structions for line I on page A. 2.

ent, alternative TAA secipient, or Pension Berefit Guranty Corporation pension re-cipent, you must reduce your insurance

Note. If, during 2003, you were an eligible trale adjustment assistance (TAA) recipi

any self-employed health itsurance deduc-tion you claimed on Form 1040, line 29.

a Medical aids such as eyeglasses, con

or alcohol addiction.

Surgery to improve defective vision,

cost of maintaining them

such as faser eye surgery or radial ker

A program to stop smoking and for prescription medicines to alleviate ricouine withdrawal

Insurance penniums for mode at and dental case, including periodic grainfolding feet buy get as a defined in the 502. But use Limit on Long-Term Care Premiums You Man Peders on this page. Reduce the assurance penniums by

 A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor a Medical treatment at a center for drug

### Estimated Preparation Time

For a second	Form Recordicesping	Learning about the law or the form	Preparing the form	Copying essembling and sending the form to she IRS	Totale
Form 1040	2 br., 46 min	3 br., 51 ruin.	6 hr., 18 min.	34 mm	13 hr. 29 m
3ch A	3 hr , 4 min	39 min.	1 br. 34 min.	20 mls	5 hr., 37 rath
3ch. B	33 mlp	8 mila	25 min	20 rola	1 hr . 26 min
Sch C	6 br., 4 min.	I hr. 51 rain	2 hr., 19 min.	41 mlo	16 hr., 55 mi
Sch CEZ	45 mis.	3 1111	35 rms.	20 rado	1 br., 43 rain
Sch. D	1 hr. 29 mis	2 br., 47 min.	3 hr. 8 min	34 mlo	7 br . 58 min
3ch D-1	13 min.	I min	13 rolo	34 min	1 hr. 1 min
Sch B	3 hr.	1 br., 13 min.	1 hr. 27 mm	34 mlo.	6 hr., 14 min
Selt EDC		1 min	13 rain.	20 min	34 min
Sch P					
Carb Method	3 hr., 29 min.	36 min	1 hr., 27 min.	20 mio	5 hr , 52 m
Accrual Method	3 hr., 36 rain.	26 rms	1 hr., 23 min	20 rain	5 br , 47 m
Sch H	1 hr , 38 mis	30 mia	53 mla	24 mis	3 hr. 35 mm
Sch. 3	19 тав.	13 min	2 br. 1 ruly	20 mia	2 br, 53 ro
Sch. R.	19 тив.	15 min.	29 mia	34 min	1 hr , 37 min
Sch. 3E.					
Short	13 min.	I 4 noie	13 ruin	13 mlo	S3 rada
1000	" Af min	111100	36 (1-	-1 96	the attended

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying essembling and sending the form to the IRS	Totale
Form 1040	2 br., 46 min	3 hr. 51 rain.	6 hr., 18 min.	34 min	13 hr., 29 min.
3ch A	3 hr , 4 min	39 min.	1 br. 94 min.	20 mls	5 br., 37 rath
Sch. B	33 min	8 miles	25 min	20 mla	1 hr . 26 rain
Sch C	6 br., 4 min.	I hr, 51 min	2 hr. 19 mia.	41 mlo	16 hr., 55 rain
Sch CEZ	45 mis.	3 mm	35 rms.	20 rado	1 br. 43 rain
Sch. D	1 hr. 29 mis	2 br., 47 min.	3 hr. 8 min	34 mile	7 br . 58 mia
3ch. D-1	13 mls.	l min	13 rala	34 min	1 hr. 1 min
Selt B	3 hr.	1 br., 13 rain.	1 hr. 27 mm	34 mlo.	6 hr., 14 min
Selt Elic		1 miles	13 rain	20 min	St mis
Sch P					
Carb Method	3 hr., 29 min.	36 min	1 hr., 27 min.	20 mio	5 hr , 52 rain
Accrual Method	3 hr., 36 rain.	36 mm	1 hr., 23 min	20 min	5 br , 47 rain
Sch H	1 hr , 38 mis	30 mia	53 mia	A mis	3 hr. 35 mm
3ch. 3	19 тав.	13 roja	2 br. 1 rnds	20 mla	2 br., 53 rain
Sch. R	19 тив.	15 min.	29 rain	24 min	1 hr , 37 rola
Sch. 3E.					
Short	13 min.	I 4 rote	13 rain	13 mlo	53 rata
Long	26 min.	20 roln	35 min	20 mia	1 br , 41 rolp

#### Denial Payments You May Examples of Medical and Not Deduct

 The basic cost of Medicare insurance Medicare A).

If you were 65 or obser but not enauted to excital security bene fus, you may deduct premiums you vohuracity paid for Medi tare A coverage

The cost of dir food

sary to improve a deformity related to a congenital abitornality, an mury trom an acception of trainma, or a disfiguring disease. · Life tastrane or income protection Cosmeta, surgery unless it was neces

The Medicare ist on your wages and upt or the Medicare ist paid as part of the self employment ist or hausehald employ

 Nursing care for a healthy baby. But you may be able to take a credit for the amount you past. See the instructions for Form 1049, line 45 ment taxes.

· Illegal operations or chugs.

 Notprescription medicines (including recoine gum and certain nicotine patches). Travel your doctor told you to take for

 Funeral, burst, or cremation costs. rest or a change

Line 1

#### Medical and Dental Expenses

Errer the total of your medical and dental expenses (see page A-1), after you reduce these expenses by any payments received from mattance or other sources See Reimbursenests below.

ance premiums you paid for maked and dental and dental care. But if you claumed the cell employed be alth mustance, wheteinen on Form 1000, live 29, eaches the premiums by the amount on the 20, TIP Do not forget to include theur

Note. II, daing 2003, you were in eligible that Allystoner arisance of Ally texperit at Allocation and Bereif Gustamy Corporation persons request you must complete Form 888 before completing Schedule A. line I. When figures the morn of insurance premiums you can shakut on Schedule A. do not include any health coverage tax codd advance popments above in the form 1099-II. Also, subtast the amount from 1099-III. Also, subtast the form 1099-III.

Whose Medical and Dental Expenses Can You Include? You may its hide medical and dental bills you paid for

 All dependents you claim on your re · Yourself and your spouse

Your child whom you do not claim as a dependent because of the ruke explained in Pub 501 for children of divorced or separated parents

Am person you could have claimed as a dependent on your return if that person had not received \$3,050 or more of gross income or had not filed a joint return

Example. You provided over half of your mother's support but may not claim bet as a dependent because she received mayor of ROOM 2000. You may us hake on line 1 any medical and derial expenses you paid in 2003 for your mother.

Relinformentation. If your insurance company pash the provider during the pash only the amount that remained, include on the 1 only the amount was pash (100 to feet 1 only the amount was pash If you received a reimforment in X03 for mode alone of 14 capenies you paid in X03, seckae your 2003 expenses by the amount If you received a reimformerment in X03 for past of the amount of the amount of the control are reimformermed by the amount But if you debated expenses, do not you debated the expenses in the either year and the debut control ended your tax, you must in that the reimbursement in nome on Form 1040, line 23. See Path 932 for details on how to figure the amount to in take.

insurance premiums paid by an employer preaved half insurance plant (saledara plan) unless the premiums are reached in box 1 of your bermis) W. 2. Also, do not in luck any other mederal and derival expenses paid by the plan unless the amount paid is maked in box 1 of your Former) W. 2. Cafeteria Plans. Do not in lude on line 1

#### axes You May Not Deduct **Taxes You Paid**

Federal income and excise taxes.

Social security, Medicare, Federal un-employment (FUTA), and railroad retire ment (RRTA) taxes

Customs duties

 Foderal erate and gift taxes. But see the mathetism for late 21 on page A 6
 Cetum stort and lates, includ-ing general safes tax, tax on gasoline, car uspection, lees, assessments for sakwalks or other improvements to your property, tax you paid for someone else, and license fees (marrage, driver's, dog. etc.)

Line

### State and Local Income

Include on this line the state and local in-come taxes listed below

 State and local income taxes withheld from your ralary during 2003. Your Formest W.2 will show those amounts.
 Formest W.2d., 1099-G, 1099-R, and 1099 MISC may also, show state and local mome taxes withheld

 State and local income taxes paid in 2003 for a prior year, such as taxes paid with your 2002 state or local income tax ream Do not in lude penalties or interest.

statement.

 State and local estimated tax pay ments made during 2003, including any part of a prior year refund that you chose to have credited to your 2003 state or local meome taxes

Mandacoy ceraributions you made to the Chifform. New Jersey, or New York Novecuptional Disability Benefit Fund Rocke Island Temporary Disability Benefit Fund, or Washington Sules Supplemental Washington Sules Supplemental

· State or local income tax refund or Do not reduce your deduction by any

credit you expect to receive for 2003 or • Redurd of, or credit for, prive year state and lead irroome taxes you extually received in 2003, Irraed, see the instruc-tions for Form 1040, Ime 10.

#### Real Estate Taxes Line 6

In lude taxes (state, local, or foreign) you apal on red estate you own that was not used for business; but only if the taxes are based on the assessed value of the property. Also, the assessment must be made uniformly on property troughout the community, and the proceeds must be used for general community or governmental pur poses. Pub. 530 explains the deductions homeowners may take.

Do not melude the following amounts on line 6.

lienizod charges for services to specific property or presans for example, a
\$30 monthly charge per house for trush to lextuon, a \$5 charge to every 1000 gallone or water consumed, or a flat charge for moveing a levin that had grown higher than permitted under a leval orderance.

Charges for improvements that tend to anties, an assessment to build a new sale, andly. The cost of a property misconnent we saked to the bars of the property. However, a charge is deshothed if it is used only on a natural an extrange public facility in serve of the contrapts, a charge to repair an increase it of courtpies.

In general, if you paid interest in 2013 that applies to any period after 2003, you may deduct only amounts that apply for 2003. If your mortgage payments include your real estate taxes, you may deshirt only the amount the mortgage company actually paid to the taxing authority in 2003. existing sidewalk, and any unexest uncluded

in that charge)

#### Home Mortgage Interest and 11

If you sold your hume in 2003, any real estate tax charged to the buyer should be

A home mortgage is any loan that is se-cured by your main home or second home. It includes first and second mortgages, home equity loans, and refinanced mon

shown on your estilement statement and in No. 5 of any form 100% you received. This amount is coinsibled a refund of real enter trees. See Refunde and Rehates be No. Any real estate trees you pand a closing should be shown on your nattlement.

shown on line 3 of Form 8396 from the total deductible interest you paid on your bone mortgage. Enter the result on time 10

cooperative, mobile home, boat, or similar property. It must provide basic living ac-A home may be a house, condominam, commedations including sleeping space, totlet, and cooking facilities

Liant on Home Mortgage Interest. If you look out any unotingest after October 13, 1887, you declusion may be limited. Any additional amounts betrowed after October 13, 1897, on a line of ceftall mortgage you had out that due are used as a mortgage user out after October 13, 1987. It is you refinanced a mortgage out and on the fore October 13, 1987, treat the new nortgage as taken out on the fore October 13, 1987. But if you refinanced is mortgage to taken out on the fore October 13, 1987 and the behave of the old mutage, treatthe excess as a mortgage taken out after October 13, 1987. Refunds and Rebation. If you received a refund or rebute in 2003 of real exaste avec you paid to 2003, reduce your debations by the amount of the refund or rebute. If you received it return of rebute in 2003 of real exaste was upon an in mertier year, do not reduce your debation by this amount most each or result in the count of the result of results and the shake the result of results you debated the real estate taxes in the earlier year and the debatemental countries. It is you debated the real estate taxes in the earlier year and the debatemental countries.

either I or 2 below applies. If you had more than one home at the same time, the dallar amounts in I and 2 apply to the total. See Pub. 936 to figure your deduction of mertgages on both homes

Enter personal property tax you pand, but only if it is based on value alone and it is charged on a yearly basis

Personal Property Taxes

Line 7

1. You took out any montgages after Oc-beel 13, 1987, and used for proceeds for purposes other than to buy, build, or un-prove your home, and all of these mort-gers totaled over \$10,000 at any true during 30.3. The limit is \$20,000 if mar-ried fluing extrartely. An example of this type of mortgage is a home example of this well to pay off credit card bills, buy a car, or pay tuition Example. You paid a yearly fee for the registration of your car Part of the fee was stacked on the variety of the seasof on the very feel on the weekley. You may define only the part of the feel that was based on the cat is you he.

2. You took out any mortgages after Oc-tober 13, 1987, and used the proceeds to buy, build, or improve your home, and these montgages plus any mortgages you do out on or before Destroy 13, 1987, totaled over \$1 million at any time during 3003. The limit is \$500,000 if marred fill mg separately

line  $\S$ ,  $\emptyset$ , or  $\tilde{I}_{i}$  let the type and amount of tax. Enter only one total on line  $\S$ , liveliable

country or U.S possession

If you had any deductible tax not listed on on this fine income tax you paid to a foreign You may want to take a credit

Other Taxes

Line 8

Pub 936.

for the foreign tax matead of a deduction. See the instructions for Foroi 1040, line 44, for de-

T ID

If the total annuar of all most gages is more than the fair market value of the home, additional limits apply. See

Line 10

Enter on line 10 mortgage interest and purits reported to you on Porta 1988. If this form shows any refund of overpast interest, do not reduce your deshusion by the refund lines all see the instructions for Form (1940, Jine 21).

Whether your interest expense is treated as investment stretest, personal interest, or business interest depends onlive and when you used the kun proceeds. See Pub. 538 for details.

nterest You Paid

If you paid more unexast to the receiver that is shown on Ferm 1998, see Pade 948, to find out if you candeduct the additional metes. If you can death a statement ex-plaining the difference and error. See a tacked, to the right of line 10). Note If you are claiming the mortgage interest credit (see the mittuctions for Form 1040, line 51), subtract the annount

#### Line 11

If you did not receive a Form 1098 from the recipient, report your deductible mortgage merest on line. If

If you bought you frome from the reacipent, be sure of show that reprients name, betterformed as the period of the first react to live 11. If the recipient is an advisorable the destripting on, is this or her social is sounty number (SSN) Otherwise, it is the employee destribe and most also be the recipient known and the other recipient proposed. You must also left be recipient known your SSN If you do not show the required information. about the rec ippert or led the recipient know your SSN, you may have to pay a \$50 pen aby

If you and at least one other person (other than your spouse it filling pointly) were linkle for and paid interest on the medigase, and the other person for the Form 10%, and in statement to your re turn showing the name and address of that person. To the right of line 11, enter "See and held."

#### Line 12

#### Points Not Reported on Form 1098

Fours are shown on your enthement statement. Pours you paid only to borrow unersy are generally deducible over the life of the lean. See Pub 936 to figure the amount you may debuct. Pourse past for other purposes, such as for a lenker's serv kes, are not deshirtible.

Refinancing Generally, you must deduct pours you paid to refinance a mortgage over the life of the loan. This is true even if the new martgage is secured by your main home

If you used part of the proceeds to un-prove your main borne, you may be able to deduct the part of the points related to the unprovement in the year paid. See Pub. 936 for details



If you paid off a mottgage early, deduct any remaining points in the year you paid off the mortgage.

A-2

#### investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not include any interest allocable to passive activities or to securities that generate tax investment interest is interest paid Investment Interest

Complete and attach Form 4952 to fig. ure your deduction.

exempt income.

Exception. You do not have to file Form 4952 if all three of the following apply

You investment infacts experse is not more than your investment invome from integer and orderary dividends minus any qualitied dividends.
 You have no other deductible invest-

3. You have no disallowed investment interest expense from 2002. Note. Alaska Permanent Fund dividends, including those reported on Form 8814, are not investment income

For more details, see Pub. 550.

### Gifts to Charity

gave to organizations that are religious, darieble, eductional, startific, of literary in purpose. You may also desket what you gave to organizations that work to prevent cutely to children or annals. Examples of frees organizations are: You may deduct contributions or gifts you

Churches, mosques, synagogues, lem

 Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill In-dustries, Red Cross, Salvation Army, United Way, etc. ples, etc.

Fraterial orders, if the gifts will be used for the purposes listed above

 Nomrofit schols, hoppals, and organization whose purpose is of ind a cute for or help people who have, artituis arthma, birth defects, cancer, creeked palsy, cystic fifosis, diabets, leart discrete, hemophila, next illness or retordation, multiple, acterosis. Veterans' and certain cultural groups.

Federal, state, and local governments if the gifts are solely for public purposes. dystrophy, inherculosis, etc.

 Check with the organization to which you made the donation. The organization should be able to provide you with verifica-To verify an organization's charitable status, you can:

 See Pub. 78 for a list of most qualified organizations. You can access Pub. 78 on tion of its charitable status.

the IRS website at www.irs.gov under Charties and Non-Profits.

Entities Customer Account Services at 1-877-829-5500 Assistance is available Monkly through Friday from 8 00 a.m. to 6:30 p.m. EST · Call our Tax Exempt/Government

### Contributions You May

### Deduct

grent, property, or out of pocket expenses you paid to koutness work for the faiths of organizations described earlier. If you may there of our faith from the voluments work, you may take 14 cents a mile or the acoust cost of gas and out Add parking and tolks to the amount you claim make eafter method. But do not-basket any amounts that were reprint do not be the amount you claim make eafter method. But Contributions may be in each tkeep can-celed checks, receipts, or other reliable written records showing the name of the organization and the date and amount to you.

Gifts From Which You Benefit. If you make 1git has forested a benefit in teatm, such 1s food, entertument, or merchandies, you may generally only deduct the benefit, But this rule does not apply to vertuin membership benefits provided in remoter an armula payment of \$15 or less. For details, see Pab. \$26.

Example. You paid \$70 to a chartable organization to aircred a fund-raising dimer and the value of the diracs was \$30. You may deduct only \$30.

GRs of \$250 or More. You may deduct a gift of \$250 or more only if you have a statement from the charitable organization showing the information in I and 2 below.

\$25 payment as a separate gift. If you made doubtions upon the doubtoon from early payed belobatoon, test each delaction from early payedext as a separate gift. See Pub. \$26 of you made a separate gift of \$250 or more through payroll declarion. In figuring whether a giff is \$250 or more, do not combine separate donations. For example, if you gave your church \$25 each week for a total of \$1,300, treat each

1. The amount of any money contrib-uted and a description that not value) of any property donated.

for details.

any goods or services, a description and estimate of the value may be included. If you received only intangable religious ben-efits tanch as admissen to a religious cere inony), the organization must are this, but if does not have to describe or value the Whether the organization did or did not give you any goods or services in return for your contribution. If you did receive



You must get the statement by the date you file your return or the due date (including exten-sions) for filing your return,

whichever is earlier Do not attach the statement to your return Instead, keep at for your records Limit on the Amount You May Deduct See Pub 526 to figure the amount of your dechetion if any of the following apply.

tions of ordinary meonic property are more than 30% of the amount on Form 1040, line 35. · Your eash contributions or contribuYour gifts of capital gain property are more than 30% of the amount on Ferm 1040, line 35.

 You gave gifts of property that in-creawd in value or gave gifts of the use of property.

#### Contributions You May Not Deduct

 Travel expenses (including meals and belging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel

. Ducs, fees, or bills paid to country Political contributions.

 Cost of raffle, bringo, or kettery tickets.
 But you may be able to deduct these exclubs, todger, fraternal orders, or similar strong.

 Cost of unitsm. But you may be able to deduct this expense on line 20 (see page A-5) or take a credit for this expense (see penses on line 27. See page A-6 for details

· Value of your time or services Form 886.3).

gible personal property (generally, until the entire interest has been transferred). Value of blood given to a blood bank. . The transfer of a future salerest in tan

· Gifts to individuals and groups that are run for personal profit.

Gifts to foreign organizations. But you may be able to deduct gifts to certain Us organizations that brackled funds to foreign charles and certain Canadian, is-rach, and Mexican charaities. See Pub 526.

See Internal Revenue Code section tan political activities that are of diect fi Gifts to organizations engaged in cernancial interest to your trade or business

· Gifts to groups whose purpose is to 170(0/9).

· Gifts to ervic leagues, social and sports chibs, labor umons, and chambers of labby for changes in the laws.

 Value of benefits received in cornec-tion with a contribution to a charitable orgamzation. See Pub 526 for exceptions

Errer the total contributions you made an eash or by chack (including out-of-pocket Gifts by Cash or Check

#### Other Than by Cash or Check

what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the containous of the sale. For more details an determining the value of donated property, see Pub. 561. Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is

than \$500, you must complete and attach Form \$283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that may also have to get appraisals of the values of the donated property. See Form \$283 and its instructions for details. could result in a carryover of contributions. If your total deduction is over \$5,000, you If the amount of your deduction is more

description of the property. For each gift of property, you should also keep reliable written records that include: should keep a receipt or written statement from the organization you gave the prop-erty to, or a reliable written record, that shows the organization's name and ad-dress, the date and kwation of the gift, and a Recordkequing. If you gave property, you

How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.

if you must reduce it by any ordinary in-come or capital gain that would have re-sulted if the property had been sold at its fair market value. The cost or other basis of the property

Deductions

How you figured your deduction if you chose to reduce your deduction for gifts of expital gain property.

Any conditions attached to the gift.

Note. If your total deduction for gifts of property is over \$500, you gave less than your entire interest in the property, or you made a "qualified conservation contribu-tion," your records should contain addi-tional information. See Pub. 526 for details:

## Carryover From Prior Year

Errer any carryover of contributions that you could not deduct in an earlier year be

cause they exceeded your adjusted gross accome limit. See Pub. 526 for details.

### Casualty and Theft

storm, or similar causes, and car, boat, and other accidents. You may also be able to deduct money you had in a financial insti-nation but lost because of the insolvency or bankruptcy of the institution. Complete and attach Form 4684 to figure You may be able to deduct part or all of the amount of your loss to enter on line 19. each loss caused by theft, vandalism, fire,

Expenses

You may deduct nonbusiness casualty or theft losses only to the extent that —

 The anxiors of each separate casualty or theft loss is more than \$100 and

Special rules apply if you had both gains and losses from nonhusmess casualties or thefts. See Form 4684 and its instructions The total amount of all losses during the year is more than 10% of the amount on Form 1040, five 35

costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the Use line 22 of Schedule A to deduct the mount of your loss. for details.

For information on Federal district area losses, see Pub. 547.

#### lob Expenses and Miscellaneous Most Other

You may deduct only the part of these expenses that exceeds 2% of the amount on Form 1040, line 35

Pub. 529 discusses the types of ex-penses that may and may not be deducted

Examples of Expenses You May Not Deduct

 Personal legal expenses. · Polsti, al congributions.

Lost or unisplaced eash or property.
Expenses for meals during regular or extra work tours.

 Commuting expenses. See Pub 529 for the definition of commuting The cost of entertaining friends.

Travel expenses for employment away from home if that period of employment exceeds 1 year. See Pub 539 for an exception for certain Federal employees.
 Travel as a form of education.

Expenses of attending a seminar, con-vertion, or similar meeting unless it is re-lated to your employment

## . Chib dues. See Pub 529 for excep-

 Expenses of adopting a child But you may be able to take a credit for adoption expenses. See Form 8839 for details.
 Fines and penakes Expenses of producing tax-exempt in

#### Unreimbursed Employee Line 20

Enter the total ordinary and recessary job expenses you paid for which you were not remutered. Amounts your employer included in box 1 of your Form W. 2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of track, business, or profession, A necessary expense is one that is leipful and appropriate for your business. An expense does not have to be considered for each

But you must fill in and attach Form 2106 if either I or 2 next applies 1. You claim any travel, transportation, meal, or entertainment expenses for your

Your employer paid you for any of your job expenses reportable on line 30.

If you used your own vehicle and item 2 does not upply, you may be able to file Form 2106-EZ instead

If you do not have to file Form 2106 or 210b EA. It is the type and amount of each expense on the doubd lines rext to line 20. If you need more space, at a this statement private the five you per and amount of each experse. Enter one total on line 20. Do not include on line 30 any educator expenses you deducted on Form 1040, line 23.

Examples of other expenses to include on line 20 are

Safety equipment, small tools, and supplies needed for your job

 Uniforms required by your employer that are not suitable for ordinary wear Protective clothong required in your work, such as hard hats, safety shoes, and

 Dues to professional organizations and clumbers of commerce · Physical examinations required by your employer.

 Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job. Subscriptions to professional journals.

Certain business use of part of your home. For details, including limits that ap-ply, use TeleTax topic 509 (see page 11 of

**Forms** 

the Form 1040 instructions) or see Pub. 587.

Certain educational expenses. For definity use Petfor Livings 25 lide eep gel 1 of the Form 1040 artisticions) or see Pub.

978 Reduce your educational expenses by any turism and feet deduction you claimed on Form 1040, for 2.0.



You may be able to take a credit for your educational experies maread of a deduction. See Form 8843 for details:

Line 21

Erier the fees you paid for preparation of your tax return, including fees paid for fill up you ray to will refuse the propagation tax by credit card, do not include the convenience fee you were charged. Fax Preparetion Fees

Other Miscellaneous

Deductions

Line 27

Line 22

Errer the total amount you paid to proche or collect taxable income and mining or procest property held for earning an one. List the type and amount of each expenses to the dark of the rest of the type and amount of each expense red and the rest of the in the dark of the rest of the 2.1 I you need more space, after his statement stower fine to the all amount of each expense. The process of the statement stowers are the statement stowers. Other Expenses

Examples of expenses to include on line

Gambing losses, but only to the extent of gambling winnings reported on Form 1040, line 21

**Fotal Itemized** Deductions

Line 28

Only the expenses lined next can be de-abeded on this line. List the type and amount of each expense on the dotted lines next to line 21. If you need more space, areach a statement showing the type and amount of each expense. Errar one total on

1.

Itemized Deductions Worksheet - Line 28

Keep for Your Records

Enter the total of the amounts from Schedule A, lines 4, 9, 14, 18, 19, 26, and 27

Enter the total of the amounts from Schedule A, lines 4, 13, and 19, plus any gambling and casualty or the flowers included on line 27.

Be are you total gambling and carualty or theft losses are clearly identified on the course

Your deduction is not limited. Exter the amount from line 1 above on Schedule A. Is the amount on line 2 less than the amount on line 17 \subseteq No. (c) Your deduction is not limited. Enter the line 28.

☐ Yes. Subtract line 2 from line 1

Muttiply line 3 by 80% (80)

Enter the amount from Form 1040, the 35 Enfor: \$139,500 (369,750 if married filing separately)

Is the amount on line 6 less than the amount on line 5?

No. (co) Your deduction is not timited. Enfor the amount from line 1 above on Schedole A, line 28.

☐ Yes. Subtract line 6 from line 5 .....

Multiply line 7 by 3% (.03).
Enter the smaller of line 4 or line 8

line 28 Total Itemized deductions, Subtract line 9 from line 1. Enter the result here and on Schedule A.

õ

Casualty and theft losses of anyone-producing property from Form 4664, lines 3.2 and 380, or Form 4797, line 1841)

 Custodial (for example, trust account) Your share of the investment ex-penses of a regulated investment company.

Certain legal and accounting fees
 Clencal help and office test

Federal estate tax on income in respect of a decedent.

Amortizable band premaum on bonds agained before Ouber 3, 1956.
 Deduction for ergyment of amounts univer a claim of right if over \$5,000 See Pub 5, 55 for details.
 Certain unrecovered investment in a

Cerum basses on nonfoderally moured deposits an an ansolvent or burkrupt frain cial institution. For details, including limits that apply, see Pub \$29.

• Casulty and theft losses of property used in performing services as an employee from 4684, lines 32 and 38b, or Borne 4797, line 18841).

Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Impairment related work expenses of disabled person.

For more details, see Pub. 529.

Use the worksheet below to figure the amount to enter on line 28 if the amount on Form 1040, line 35, is over \$139,500 (\$69,750 if married filing separately).

amount from the subtotal and enter the reon line 2.

You may let move than one payer on each entry space for least 1 and 5, but be sure to clearly show the amount paid next to the payer's name. Add the separate

amounts paid by the payers listed on an entry space and enter the total in the

column. If you still need more

If you received unterest as a

to mines, you must give the acunless the owner is your
spouse. You must also file a Form 1094 INT
more details, see the General Instructions
for Forms 1099, INT with the IRS. For
more details, see the General Instructions
and 1094-04D. space, attach separate statements that are the stime sizes are periodic obsolute. Use the stime format as lines I and 5, but show your retails on Schechle B. He sure to put your name and social security number (SSN) on the externents and attach them at

Accrued interest

When you buy bonds between interest payment dates and pay accound interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under Nominees to see how to report the accrued interest on Schedule B But identify the amount to be subtracted as "Accrued Interest."

Part I. Interest

Line 1 Interest

the end of your return.

fax-Exempl interest

If you received a Form 1009-INT for tax exempt intrees, follow the rules cather with Nominees to see how to report the intrees on Scheckie B. But identify the amount to be subtracted as Tax-Exempt Interest

Report on line 1 all of your taxable interest. Interest should be shown on your Forms 1099-INT, Forms 1099-OHD, or substitute statements. In take interest from series EE and I U.S. savings boats. List each payer's

name and show the amount

Special Rules

Original issue Discount (OID)

than the amount shown on Forms 1009-OID, follow the rules earlier under Nominees to see how to report the OID on Schedule B. But identify the amount to be If you are reporting OID in an amount less subtracted as "OID Adjustment."

If you are reducing your interest income on Amortizable Bond Premium

paid you on a mortgage or other form of seller financing. Be sure to show the buyer's rasme, address, and SSN. You must also let the buyer traw your SSN. If you do not show the buyer's name, address, and SSN, or let the buyer know your SSN, you

the buyer used the property as a personal residence, list first any interest the buyer

If you sold your home or other property and

Seller-Financed Mortgages

Nominees a bond by the amount of amontzable bond premium, follow the rules earlier under bountier to see how to report the interest on Schedule B. But sherify the amount to be subtracted as "ABP Adjustment."

If you received a Form 1009-INT that in-cludes inferest you received as a nonmer (that is, myour name, but the inferest a tu-ally belongs to someone cless, report the total on line 1. Do this even if you later

may have to pay a \$50 penalty

Nominees

distributed some or all of this income to other. Unker youl ascertoy or liver of part as subsort of all interest listed on line. I. Be low this subsort, erter. Nonuree Distribution, and from the total interest you received as a nominee. Substact this

0

Use Schedule B (Form 1040) if any of the following apply You had over \$1,500 of taxable interest.

nstructions for

 You are claiming the exclusion of interest from series EE or U.S. savings bonds is a steel. Any of the Special Rules listed in the instructions for line 1 below apply to you.

You had over \$1,500 of ordinary dividends.

nterest and

Dividends

Ordinary

Schedule B.

You received ordinary dividends as a rominee

You (a) had a foreign account or (b) received a distribution from, or were a granter of, or narsferor to, a foreign trust. Part III of the scheckle has questions about foreign accounts and trust.

Line 3

U.S. saving bends issued after 1989 and you paid qualified higher education ex-penses for yourself, you request, or you dependents, you may be able to exclude part or all of the intense on those bends. Series EE and I U.S. Savings If, thring 2003, you cashed series EE or 1 Bonds Issued After 1989 Excludable interest on part or all of the interest or See Form 8815 for details.

Part II. Ordinary Dividends

foreign corporation. You may also have to file Form \$471 if, in 3003, you owned 10% or more of the total (a) value of a foreign corporation's stock or (b) combined voting power of all classes of a foreign corporation's stock with voting rights. For details, see Form 5471 and as instructions Note. You may have to file Form 5471 if, in 2003, you were an officer or director of a

Line 5

Report on the 5 all of your ordinary dividends. This amount should be shown in box 1s of your Forms 1009-DIV or substitute statements. List each payer's name and Ordinary Dividends show the amount.

if you late distributed some or all of this same to other. Under your last endsy on time 5, part a subseal of all ordany distributed on time 5. Below this subseal of ends fisted on time 5. Below this subseal ends. Younder Destruktion and Abow the total ordany dividents you received as a nontries. Subtract this amount from the nary dividends actually belong to someone else, repon the total on line 5. Do this even cludes ardinary dividends you received as a nominee (that is, in your name, but the ord) If you received a Form 1099-DIV that insubtotal and error the teasit on line 6

4

9 ¥

monitore, you must good the security and owner it form 1099-DIV unless the owner it your proute. You must see life a Form 1099-DIV with the RS. For one details see the General Instructions for Forms 1099, 1048, 5498, and W.3G and Instructions for Forms 1099, 1048, 5498, and W.3G and Instructions for Forms 1099-DIV. If you received dividents as a

#### Accounts and Trusts Part III. Foreign

#### Lines 7a and 7b Foreign Accounts

Check the "Yes" box on line 7s if either or 2 next applies.

in any corporation that owns one or more foreign bank accounts. 1. You own more than 50% of the stock

2. At any time during the year you had an interest in or signature or other authority over a funnicial account in a foreign country fruch as a bank account, securities account, or other financial account).

Note, them 2 does not apply to foreign se curities held in a U.S. securities ecount.

Exceptions. Check the "No" box if any of the following applies to you.

 The combined value of the accounts
 was \$10,000 or less during the whole year. The accounts were with a US mili-tary banking facility operated by a U.S financial institution.

You were an officer or employee of a commercial bank that is supervised by the Comproller of the Currersy, the Board of Governors of the Foderal Reserve System, or the Foderal Reserve System, or the Foderal Poposit Insurance Corporatority the Board Poderal Poposit Insurance Corporatority the Foderal Poderal Pode

• You were an officer or employee of a domestic coproticion with acartistic listed on national securities listed on national securities exchanges or with asset of more than \$1 million and \$90 or more tharefolders of record, the account was in your employer strains; you did not was in your employer is nature; you did not was in your or motivary of the account, and the corporation is chief frame in office his given you writem notice that the corporation has fided a current report that includes the account.

you are considered to have an interest in or agrature or other authority over a francial account in foreign country (such as a brit, account, accurate account or other franc-cial account). You can get Form TD F See Form TD F 99-22.1 to find out if

90-22.1 by visiting the IRS website www.nrgov/pub/irs-pdf/f9022-1.pdf

If you checked the "Yes" bux on line 74, fife Form TD F 90.22 I by June 30, 2004, with the Department of the Treasury at the Address shown on that form. Do not saw it it to Form 1040.

#### Line 7b

If you checked the "Yes" box on line 7a, enfer the name of the foreign country or countries in the space provided on line 7b. Attach a separate statement if you need more space.

#### Line 8

### Foreign Trusts

If you received a distribution from a for-egir trust, you mant provide additional in-formation. For this purpose, a loan of each or marketable recurries generally is con-sidered to be a distribution. See Form 3830 for death.

If you were the grantor of, or transferor to, a foreign trust that existed during 2003, you may have to file Form 3520.

Contract labor is now reported on line II and bad debts are now reported in Part V.

**General Instructions** 

A Change To Note

Other Schedules and Forms

You May Heve To File

General lostructions for Forms 1099, 1098, 5498, and W-2G.

If you received eash of more than \$10,000 in one or more related transac-tors in your trade of business, you may have to file Form \$300. For details, see Pub. 1544.

• Any transaction resulting in a bass of trast \$2 million in any stage tax year of \$4 million in any combination of tax years (At least \$50,000 for a single tax year of the bas roce from a foregan our tensy transaction defined in section \$558(c)(1), whether or not the loss flows through from an \$5 corporation or partnership. Single-Member Limited Liability company (LLC), denorally, a single-member domestic LLC) is not reared as a separate entry for Federal income tax purposes. If you are the sole member of a domestic LLC, file School in Co. C.E.Z (or Schooline E or F, if upplicable, However, you may elect to test a domestic LLC, as a copyration See Form 8822 for details on the election and the tax unatment of a foreign LL. Heavy Highway Vehicle Use Tax. If you use certain highway tracks tracker trailers, tracker trailers, or fourer in your track or business, you may have to pay a Feckeral infiltrative your vehicle use tax. See the Instructions for Form 2200 to find out if you owe this tax.

Any transaction resulting in a book-tax difference of more than \$10 million on a gross basis.

ress property.

• Form 8271 if you are claiming or reporting on Schedule C or C-EZ any income, debuction, loss, credit, or other tax benefit from a tax shelter

Form 8594 to report certain purchases or sales of groups of assets that constitute a trade or business.

Any transaction resulting in a tax credit of more than \$250,000, if you held the usest generating the credit for 45 days or less.

See the Instructions for Form 8886 for more details and exceptions.

## See Pub 334 for more information for imail businesses. Information Returns. You may have to the indication returns for wages paid to employee, certain payments of fees and other nonemployee compensation, uneventually of the contraction of the anticontain method paid have the an information count arrathes, and pensons You may so not a person on a person of deposit commission, or other similar better for details, see the 2003.

Husband-Wife Burdanes. If you and your spouse jointly own and operate a business

· Form 8829 to claim expenses for • Form 8824 to report like-kind ex-

business use of your home.

Department of the Treasury Internal Revenue Service

# 2003 Instructions for Schedule C

### From Business Profit or Loss

Use Schedule C (Form 1040) to report income or loss from a business you operated or a predictor as a zole proprieter Also, use Schedule C to report wages and experies you had as a statutory employee. An activity qualifier as a brainess if you pranting the activity is for income or profit and you are involved in the activity with continuity and regularity. For example, a sporadic activity or a hubby does not qualify as a business. To report income from a narbusiness activity, see the instructions for Form 1040, fire 21.

Small businesses and statutory employees with expenses of \$2,500 or less may be able to file Schedule C-EZ instead of Schedule C-EZ for details

You may be subject to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

## Section references are to the Internal Revenue Code

and state in the profit and losses, you use partners in a partnership, whether or not you have a formal partnership agreement. By not use Schedule C or C-EZ instead, fire forms 1065. See Pub. \$41 for more details.

### Reportable Transaction Disclosure Statement

Use Form 8888 to disclose information for each groutsbe trusteds in which you participated. Form 8886 must be filed for each tax year that your Federal trusted for each tax year that your Federal trust for a filed by your participation in the trustetion. The following are reportable trunsaction. Exception. If you and your spouse whill your in unincoproach business as community property uncle the community property laws of a state, foreign country, or U.S. possession, you may read the business either as a note proprie to the business either as a note proprie to a thing to early. The only attack with community property laws its Arian, Chiffornia, Linbo, Louisians, New Mexico, Texas, Washington, vad., New Mexico, Texas, Washington, and Wiscontern A change in your reporting postation will be treated as a conversion of the errory.

> Schedule E to report rental real es-tate and royalty income or (loss) that is not subject to self-employment tax. Schedule F to report profit or (loss) from farming.

Schedule A to deduct interest, taxes, and casualty losses not related to your business.

Any transaction that is the same as or substantially similar to tax avoidance transactions identified by the IRS.

Any transaction offered under condi-tions of confidentiality.

Any transaction for which you have contractual protection against disallow ance of the tax benefits.

Form 4562 to claim depreciation on seric placed in server in 5003, to claim anortization that began in 3003, to make in electron under section 1/9 to expense certain property, or to report aformation on based property.

Schechtle SE to pay self-employ-ment tax on income from any trade or business

Form 4684 to report a casualty or theft gain or loss involving property used in your trade or business or income pro-ducing property.

• Form 4797 to report sales, ex-changes, and involuntary conversions (not from a casualty or theft) of trade or busi-

No 24329W

### Specific Instructions

Pliers of Form 1041. Do not complete the block labeled "Social security num-ter." Instead, enter your employer identi-fication number (EEV) on line D.

#### Line

Dear the the business or professional activity that provided your pair source of income reported on line. I. If you would not be the third provided on the third on the provided as a sparate. Shakile C (or each business Give the general field or active. If you go of product or service. If you general field or active, and you gone is connected with production services famings, constitution, production and production services famings, constitution, as a manification, also give the type of customer or clear. For example, which is a feel of hardware as resident or "sub-programs" or "sub-programs" or "sub-programs" or "sub-programs" or "sub-programs" or clear in the sub-programs of clear, for example, whose states of hardware as resident or "sub-programs" or "sub-

#### Line D

You need to EN only if you had a qual-ified retrement plan or were required to file an employment, excise, estite, trust, or alcohol, tobscoo, and finearms tax re-turn. If you need an EN. file Form SS-4. If you do not have an EN. Rever Inc. D blank, ho not exter your SSN.

#### Line

Enter your business address. Show a server address instead of a box number. In take the sure or coom number, if my If you conducted the business from your brone lost and at the address shown on Frem 1140, page 1, you do not have to complete this line.

#### Line F

Generally, you can use the cash method, a cural interface or any other method permeted by the literate Revenue Code. In all cases, the method used must clearly reflect in some Unless you are a qualifying small business taxpape or a qualifying small business taxpape as a qualifying small business taxpape as any qualifying small business taxpape to per cell of the definition of a qualifying taxpape and a qualifying small business taxpape and a qualifying small business taxpape is the definite of a qualifying taxpape and a qualifying small business taxpape is the definite of the business taxpape.

If you use the each method, show all series of taskle income actually or construction cash, property, or exvices, lincome is constructively received when it is credited to your account or set sake for you to use Aba, show amounts setuarly part dump the year for deductible express. However, if the payment of an experient creates an asset having a use full life that extends artistatally beyond full life that extends afterstatally beyond full life that extends afterstatally beyond full life that extends afterstatally beyond

of the year, it may not be de-or may be deductible only in the year of the payment. See the close of ductable of part for it Pub. 535.

If you use the accrual method, report none when you can, in and deback expenses when you use ut that deback expenses when you use then even if you have July been deback as the same and a such a consist for debutting business expenses owed to a related cash basis stayage over the additional business expenses owed to a related cash basis stayage. Other notes determine the trung of deduction based on economic performance for the based on economic performance.

To change your accounting method, you generally must file Form 3115. You may also have to make an adjustment to make an adjustment to form being diffusion of expense from being diffusion do counted. Thus is called a section 181(a) adjustment. Example: You change to the each method of accounting and choose to account for investigable kines in the same mirror as materials and applies that are mirror to account for provision the same mirror as materials and applies that are mirror to account for provide able in the same mirror as materials and applies due to the same mirror as materials and applies the same mirror as materials and applies the same mirror as a realed of changing your accounting method and must make a section 181(a) adjustment to prevent duply auton of in other

A net regative section 481(4) adjustment is their non account entarly in the year of the change. A net positive eaction 481(4) adjustment is generally taken into account over a period of 4 years. In landary net positive section 481(4) adjustments on line of If the net section 481(4) adjustments in line of If the net section 481(4).

For details on figuring, section 481(a) adjustments, see Rev. Proc. 2002; 8 Rev. Proc. 2002; 9 Rev. Proc. 2002; 10 and Rev. Proc. 2002; 9 on page 337 of thermal Revenue Bulletin 2002; 3 at aware groupfublication 2002; 10 at a way are goolypublication for a following and Revenue Bulletin 2002; 13 at a way, are goolypublication for first and Rev. Pro. 2002; 54 on page 432 of Internal Revenue Bulletin 2002; 13 at a way are goolypublication for first and Rev. Pro. 2002; 54 on page 432 of Internal Revenue Bulletin 2002; 53 at www.tre.goolypubra. Bulletin 2002; 53 at www.tre.goolypubra. Bulletin 2002; 54 at 2002; 55 pdf.

#### Line G

If your business activity was not a rental participation of the material participation rests below or the exception for oil a fig. as applies forthbroad on page C. 3), check the "Yes" boat Otherwise. "Now how If you check the "No" boat the set a pastree or "No" boat, this business is a limit on Laves on page C. 3 in the set Limit on Laves on page C. 3 in the set Limit on Laves on page C. 3 activity but have current year losses from other passers activity but have current year losses from year unallowed passive a twitting for the properties.

Material Participation Parts, pauce, for purposes of the seven material participation tests fatted below, generally an cloder any work you did in correction with a setuvity if you owned an inseess in the activity at the time you did the work. The capacity in which you did the

work does not matter. However, work is to treated as participation if a to work that an owner would not customatily do in the same type of activity and one of your man reasons for doing the work was to avoid the distillusance of losers of citolic form the activity under the passes except the contract of the same since activity index.

Work you did as an investor to an ac-tivity is not traced as participation unless you were directly involved in the day-to-day management or operations of the activity Work thine as an investor in-tludes.

1. Sudying and reviewing financial standars or reports on the activity.
2. Proparing or compiling summaries on mylers of the finances or operations of the activity for your own use, and 3. Montucing the finances or opera-tons of the activity or a normanigerial capacity.

Participation by your apoute during the tax your in a strivity you own can be counted as your participation in the activity. This applies even if your spouse add not own an underest in the activity and whether on not you and your spouse life a paint return.

For purposes of the passive activity rules, you materially participated in the operation of this taske or business activity during 2003 if you met any of the following seven tests.

1. You pare pated in the activity for mane than 500 bears during the tax year was arbitrarially all of the participation in the activity for the tax year was arbitrarially all of the participation in the activity for the tax year.

3. You participated in the activity for the tax year.

3. You participated at least is much as any other person for the tax year. This participated at a town years are the tax year, and you make as they for the tax year. This participated in the tax year, and you make to the tax year, and you persity during the tax year, and you persity during the tax year, and you trait participated in all spuils are participated in the story of hours during the year. An activity for more than 100 hours during the tax year, and you during the tax year, and you did not materially participation tests subset and this work.

5. You marerally participated to the activity for any 5. Of the prior for tax activity for any 5.

6 The activity is a personal servace activity in which you metally participated for any 3 prior (at years. A personal services in explore personal services in myobes performing personal services in the felds of hardit. In sequencing, at chiecute, accounting, actuarial service racks or bestress in which capital is not a material incone proches in felds.

7 Based on all the facts and circum arrives, you patiented in the activity on a regular, containous, and substantial based during the tax year But you do not one that sent if you participated to the activity for the participated to the activity for some factorial and activities the activity does not court in determining the activity does not court in determining the activity does not court in determining the activity of the person factoring management services in commerter with the activity of (b) spent more town with the activity of (b) spent more though the activities of the person are compensated for the year more performing management services in confection with the activity of (egardless of whether the person was compensated for the services).

Rental of Personal Property. A cental ac-tivity text, has long-term equipment less tigs is a passive activity even if you materially pattic pared in the activity. However, if you met any of the five ex-ception listed unfer Rental Activities in the Instruction for Form \$8.82, the rental activity and the material participation this above apply.

Exception for Oil and Gas. If you are fill may Schedule (I to report income and deductions from a noil or gas well in which you own a working interest directly or through an error black so not limit your limiting, cleek the "Yes" box. The activaty of owning the working interest is not a passive activity regardless of your parthers they are activity regardless of your parthers they are activity regardless of your parthers are not be passive activity regardless of your parthers.

Limit on Losses. If you checked the Not board and you have a loss from this business, you may have to use Form 8.532 to figure your allowable lost, if say, to enter on Schedule C, line 34 Generally, you can debate losses from passive activities only to the extent of more from passive activities only to the extent of more from passive activities.

#### Line

If you started or acquired this business in 2003, check the box in line H. Also check the box in line H. Also starting this business after temporarily closing it, and you dal rost file a 2002. Schedule C or C EZ for this business.

### Part I. Income

Except is otherwise provided in the Inter-income from whitever course derived Gross accord, those native derived Gross accord, however, these not include extractive thin from the in quilifying foreign task income Use Form 8873 to figure the extraction income exclusion. Report it on Schedule Case explained in the hartostans for Form 8873.

#### Line 1

Erter gross receipts from your trade or business include amounts you received in

you tade of bisiness that were properly above no brown on Poins 1009-MISC. If the usal amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a state mere expiring the difference.

Stantiery Employees. If you received a form W. J. and the "Stantiery employee" from W. J. and the "Stantiery employee" report your troops and employee inspects settled to that us more on Schechle C of C.E.Z. Errer your statutery employee insone from box of Four W. 2 on fire 1 of Schechle C of E.E. and effect the box on that the Social security and Medicare tax should have oil security and Medicare tax should have fire you do not one self-employment tax in these employ. Statutory employees include full-turn fire requires agents, our turn agent or commission diverse and agent or commission diverse and workers.

If you had both self-employment in-come and statuoty employee income, you must file two Schedules C. You cannot use Schedule C.EZ or combine three amounts on a single Schedule C.

Installment Sales Generally, the installment methal may not be used to report around the sale of (a) personal property from the sale of (a) personal property regularly sold under the installment method to customers But the misallment method to customers But the misallment method octain residental loss and timestares the certain residental loss and timestares is out elect to pay unterest on the tax due on that income after the year of sale. See see, this election, include the interest on Form (1904), time (b) Also, errer "1534(43)" and the amount of the interest on Form to the amount of the interest on the dated ince to the stated ince

If you use the installment method, at-tachy a scholar be your teatum. Show sepa-rately for 2003 and the 3 preceding years: goess take, one of goods took gross profet, precentage of goost profit to gross sales, amounts collected, and goos profit on amounts collected, and goos profit on

#### 9 Line

Report on line to amounts from france re-serve turons, strap siles, bad debt you recovered, unterest truth as on arder and accounts necessible, same gualine of fuel tax refinest you got in 2003, creat for Fed cell car, past on gasoline or other fuels call car, past on gasoline or other fuels call and a fuel fuel for fuels of pre-lating on your task or pure shown business mome. In this amount you re-ceived in your task or business as shown to posse 1996-PATR. Alon, in shick any rea paint of the deshearsh for clear-fiel while its under the deshearsh for clear-fiel clear fuel while te clear-fiel dear field while te clear-field dear field while te clear-field dearlie, see Pub. 536.

If the business are percentage of any track properties of the business of the interference of the properties of the business of the properties of the proper

or less on kased listed property (other than a vehicle), its lide on this line any inclusion amount. See Pub. 946 to figure the amount.

Captializing Costs of Property. If you prodeved real or traphle personal property or
asymed property for reside, certain expersess attributable to the property generally
and property memory of the costs of
captialized in sidilized to develope the certain
must also include part of certain indirect
costs in their arremany Purchaerts of peravail property appared for reside must in
thuse part of certain indirect costs in
their part of certain indirect costs in
the present in the residence of the
million. Also, you must captialize part of
the minert costs that benefit neal or tanguble presental property constructed for use in
the for binness, or nonunventory propery produced for site to customers. Reduce the amounts on lines 8...20 and Part V
by amounts or quitalized. For details, see
Plub. Sills.

Exception for Certain Producers. Produc-ers who account for inventionable forms in the same marrer as materials and supplies that are not investeral may currently deduc-experidiences for direct thou and all may are to costs that would other wise be me incled in inventing costs. See Cost of Goods Sold on page C-0 for more details

Exception for Creative Property. If you are an arise, author, or plougapher, you may be except from the capitalization rules. However, your personal efforts must laive except for reasonably be expected to create ) the property. This exception does not apply to may experts related to pruming, photographic plates, motion picture films, video tapes, or similar terms. These expenses are subject to the expension and must. For what is, see Pub 538.

#### Line

You can deshot the actual expenses of non-miles you can then be offset be standard miles of rate. You must use a clear ex-gence at you used your vehicle for hire (such as a taxual) or you used must than one vehicle framathaneously to you bust now seekin as in fleet operations.) You can not use a rutal expenses for a leased vehicle if you previsely used the standard milesge-rate for that vehicle.

rate standard mileage You can take the sta for 2003 only if you

 Leased the vehicle and are using the standard mileage rate for the entire lease period (except the period, if any, before 1998). Owned the vehicle and use dard mileage rate for the first placed the vehicle in service or

If you deduct actual expenses:
 • Include on hire 9 the burness portion of expenses for gasoline, oil, repair, near-anne, tree, place, etc., and
 • Now depreciation on fire 13 and rent of lesse payments on the 20a.

If you take the standard mileage rate, multiply the number of business miles by 36 cents. Add to this amount your packing less and tolk, and erize the total on line 9 but not debut depreciation, rent or lease payments, or your actual operating expenses.

For details, see Pub. 463.

Information on Your Vehicle. If you clining et an 3d unter experse, you may provide certain information on the use of your vehicle by combeting one of the following.

Par No. Schools C. or Per III of Schools C. or your vehicle is fully depreciated and C. or your vehicle is fully depreciated and Soly ou are not equivalent of the Porna \$62 for any other reason. If you used mose than over vehicle for unit gut by year, at each your own schools with the information requested in Part IV of Schools C, or Part III of S

• Part V of Form 4562 if you are claiming depreciation on your vehicle or you are required to file Form 4562 for any other reason (see the instructions for line 13).

#### Line 11

tax year Do not include contract those de-ducted belwhere on your return such as contract those that you included in Part III. Also, do not include failures and wages paid to your employees, instead see line 20. Erter the total cost of contract labor for the tax year. Do not include contract labor de-

#### Line 12

Effect your deduction for depleton on this line. If you have timber depletion, attach Form T. See Pub. 535 for details

#### ine 13

Depreciation and Section 179 Expense behaviors, and behaviors to the standard deficient allowed to recover the cost of other basis of burners or mentalized manners of mentalized property having a useful life substantially behaved her try year for can also depreciate me provements make to leaved harmers property. However, make to leaved harmers property, thowever, make the tast dependent of income, if ends when you take the property in come, if ends when you take the property in come, if ends when you take the property in come, if ends when you take the property in come, if ends when you take the property in come, if ends when you take the property in course that all of manner. You may sho elect under section 179 to expense part of the cost of certain property by budging 200, to use in your learners. See the furtherings of the masses.

When To Attach Form 4562. You must complete and attach Form 4562 only if:

 You are claiming depreciation on listed property (defined below), regardless of the date it was placed in service; or • You are claiming a section 179 ex-perse deduction You are claiming depreciation oppoperty placed in service during 2003;

If you acquired depreciable property for the first time in 2003, see Pub. 946

Listed property generally includes, but is not binited to: Passenger automobiles weighing 6,000 pounds or less;

Any other property used for transpor-tation if the nature of the property lenks itself to personal use, such as motorcycles, pichup trucks, etc.;

Any property used for entertainment or exertainment graphic, communication, and video recording equipments,
 Celular telephoras or other similar telecommunications equipment; and
 Computers or peripheral equipment.

Receptions. Listed property does not in-duced principaritie, protographis, com-munication, or video equipment used ecclinisely in your trade of business or at your regold business each ichimera. It also does not include any compuser or periph eat equipment used cultimities it a regu-lar business establishment and owned or infament. For purposes of these exceptions, industrial preparant peritations as regu-lar business establishment only if that por-ion meets the requirements under extina 290AcM. To codakting expenses for the business use of your fromes:

See the instructions for line 6 on page C-3 if the business use percentage of any 2003.

#### Line 14

Deduct coembutions to employee benefit program that are rot an inclental part of a persist or profit-claring plen included to the 19. Examples are accident and health plants, group forcer in the manarine, and de-peratent care assistance programs.

Do not include on time 14 any contains the control of the 14 any contains the control of the 14 any contains the control of the 14 and 
#### Line 15

Deduct premning paid for lustness mair-ace on live 15. Deduction line 14 innounts paid for employee accident and health in-nature. Do not deduct mounts cedified to a reserve for self-innurance or premning paid for a policy that pays for your boxt

3

ጅ earnings due to suchness or disability, details, see Pub. 535.

### Lines 16a and 16b

Interest Alboration Rules. The tax near-ment of nearest expense distinct depending on its type. For example, home mongage netrest and investment merent are treated differently. Therest allocation" rules re-quire you to allocate clustrily your interest expense or if the date of the capitalized on the optical the neutron. These rules could affect how much interest you are allowed to deduct on Schedule C or C EZ.

Generally, you allocate interest expense by tracing how the proceeds of the loan were used See Pub. 535 for details

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in connection that your trade or business, see Pub. 535 to figure the amount that is deductible on Schedule C or C-EZ.

How To Report. If you have a mortgage on each property used in you brainess to deter than your main boats, erace on live 16 in the mercaty ought of to 2030 to bushs or other future is in stitutions for which, you re-ceived a Form 1086 for similar statement). If you did not receive a form 1096, erace the interest on line 100.

If you paid more moregage interest than as frown on Form 10%, nee Pub. 535 to find out if you can deshot the additional ricenest. If you can, in thick the amount on the Bo. Attach a satement to your return explaining the difference and enter "See attached" in the margin next to line 16x.

If you and at least one other person often that you goes a joint return) were liable for and past interest on the mortgage and the other person received the Form 1098, include your that so if the fewer so to liefly. Mucha a ratement to your return showing the name and adverse of the person who re-critical the Form 1098, in the margin rest to line 10s, carer "See at as first."

If you paid interest in 2003 that applies to faure years, deduct only the part that applies to 2003.

#### Line 17

the first your deak ren for contributions to a pension profit change or availing thin or plant for the bearfit of your employees. If the plan is belief you as a self employed person, enter contributions made as an ein-payer on your belief on Form 1940, line 30, not on Schoolbe. Include on this line fews for tax advice re-lated to your business and for preparation of the tax forms related to your business. Line 19

Line 22

Generally, you must file the applicable form fiscab below if you maintain a pen-sion, profit-sharing, or other turbod-de-ferred compensation plan. The filling

expenses only if you did not pay or in, un male (Expense on 1 ady) wave turveling away from your tax home. The amount of the dechetion is \$2, a day for the perced from January I through October 31, 2003, and 33 ady for the period from November I through December 13, 2003, and 33 ady for the period from November I through December 13, 2003, and see and they given to period from they, and hotel sevants in fueign countries. They do not mebble expenses for hundry, cleaning and pessing of clearly and belong the Many of the true of the same of the department of the same dead med all-barance is a explained in the neutronious to these 346 and 244).

by a foregrounderstran unless it is directly related to your tack or theriness and it is as custoonly for the meeting to be field custoonly for the meeting to be field custoonly for the meeting to be field in the custoonly and the meeting to both employees and employees. Other rules apply to having water tavel. You cannot deduct expenses for attend-

For details, see Pub. 463.

### Lines 24b and 24c

On line 24h, ertez your total business meal and erterchinare expenses. Include meals expenses while traveling away from home for business, intera of the actual cost of your meals while traveling away from home your meals while traveling away from home you was been added and actioned. Business, you way use the standard intend a texpense, Under this method, you debuc a specified amount, depending on the property of the processes. However, you must still keep records to prove ever, you write.

The standard meal allowance is the Federal M&E first. You can full three tases on the Internet at www policyworks gov/berten. Clerk on 2009 Domestic Per Diem Retes for the period January 1, 2003–September 30, 2003 and on 2004 Bonneric Per Diem Retes for the period Coober 1, 2003–Doensher 31, 2003, For Stantons of the state are published States, the applicable rates are published monthly. You can find these rates on the Internet at www.state.gov/mi/allopedm/2003.

See Pub. 463 for details on how to fig ure your deduction using the standard meal allowance, including special rules for par-tial days of travel.

Business meal expenses are deductible only if they are (a) directly feland to or associated with the active conduct of your tacke or business; (b) not layible or curavagant, and (c) incurred while you or your employee is present at the meal.

You cannot deduct any expense paid or meutrol for a facility (such as a yacht or huming kelge) used for any activity usually considered entertainment, amusement, or recreation

Also, you carnot deduct membership dues for any club organized for business, pleasure, recreation, or other social pur-

#### Line 23

requirement is not affected by whether or not the plan qualified under the furnal Revenue Code, or whether or not you chim a deduction for the current tax year. There is a penalty for failure to timely file these forms.

taxes and You can deduct the following licenses on this line.

 State and local sakes taxes imposed on you as the seller of goods or services. If you collected this as from the buyers, you must also include the amount collected in gross receipts or sakes on line 1. Real estate and personal property taxes on business assets.

Licenses and regulatory less for you make to vibrate; spin a charly harm to after on local governments. But some leeners, much make a kinot fereness, may have to be a mornard. See Pub. 538 for details.
 Social security and Medicate taxes and of mather toquired wathredding from your employeer wares. Also, Federal unyour employeer ware and the current was credit shown on line 4 of Form 8846.

Form 5500-EZ. File this form for a one-participant plan. A one-participant plan is a plan that only covers you (or you and your spouse).

Form \$500. File this form for a plan that is not a one participant plan (see below).

Lines 20a and 20b

995

For details, see Pub.

Do not deductite following on this line

• Federal income taxes, including your
feller publyment tax. However, you may
dealect one-half of your self-employment
tax on Form 1040, jue 28. Federal highway use tax.

If you tend or leaced vehicles, machinery, or equipment, rearr on him. Did the business portion of your tental cost. But if you leared a vehicle for a term of 30 days or now, you may have to teah or your debte-tion by an amount called the inclusion amount.

Extate and gift taxes
 Taxes assessed to pay for improvements, such as paving and sewers.
 Taxes on your home or personal use

You may have to do this if -

15,500 15,800 15,500 \$18,000

2003 \$11 1999 through 2002 1. 1997 or 1998 1

And the vehicle's fair market value on the first day of the lease exceeded ...

The bess form began during ...

If the lease term began before 1995, see Path. 463 to find out if you have an inchasion amount.

property.

• State and local sales taxes on property purchased for use in your buriness. Instead text these taxes as part of the cost of the property.

• State and local sales taxes imposed on the buyer that you were equired to collect and pay over to state or local proverments. These taxes are not included in gious recogning casts in our arbacked in gious recogning tallowed you to retain any part of the sales tax you collected, you must include that amount as income on line 6

Other taxes and license fees not re-lated to your buriness.

Exter on line 20b amounts past to tent or lease other property, such as office space in a building.

Line 21

See Pub. 463 to figure your inclusion

#### Line 24a

Enter your expenses for kolging, and transportabin connected with owningst tuvelfor business whith a sury from your tax
home. Generally, your tax home is your
main place of business regardless of where
you maint place of business grandless of where
you maint a your family home. You cannot debut expenses you to insured in
cornection with employment very from
home if that period of employment exceeds
I year. Also, you cannot debut tavel expenses for your gouse, your dependen, or
any other marketial unless that person is
your employee, the arvel is for a hom fall
your employee, and the expenses would
otherwise be deductible by that person Deduct the cost of repairs and maintenance. The thele bloot, supplies, and deter items that do not add to the value of increase the life of the property. Do not obtain the value of the property or not obtain the capitalized. Gererally, you can deduct the cost of sup-bles only to the extert you whally con-sumed and used them in your business doing the Lay year (unless you deducted them in a prior tax year). However, if you had no define alippies on had for which you kept in unertaxies or records of use you may deduct the cost of supplies you will you fursteed during the tax year, pro-vided that method deep text year, pro-

Do not include expenses for meals and catentainment on this line Instead, see the instructions for lines 24b and 24c on this

Instead of keeping records of your ac-mal modernal expenses, you can use an optional method for deducting incidental

In general, you may not apartize teal property construction persod interest and taxes. Special rules apply for alloc aring in terest to read or personal property produced in your trade or business.

5

and certain other

Goodwill tangibles.

pose. This includes country clubs, poll and albebr clobs, and albebr operated to provide medit under conditions. It is also allowed to provide the business desuration. But it does not an abole city or opablic service organizations, professional organizations (see organizations), butterest leaguest, trade as associations), butterest leaguest, trade as associations), butterest leaguest, trade as a partial propose of the organization is to estectuar of provide experimental facilities for, members or their guests.

There are exceptions to these rules as well as other rules that apply to eky-box terrals and takets to entertainment events. See Pub. 463.

Generally, you may declar only 50% of your betters treat and retreatment ex-perses, unlikeling meatic neutral while way from home on burners. For anyword, it subject to the Department of Transpor-tion (DOT) hours of serve burns, that percentage is increased to 55% for burners and recommended during or incluring, any period of dany for which those limits are in felled. Individuals rubbest to the DOT hours of serves himse makes the follow-ing persons of serves himse makes the follow-

Certain air transportation workers (such as pilots, crew, dispulciers, mechan-is, and control tower operators) who are under Foderal Aviation Administration reg-

Interstate track operators who are under DOT regulations.

Certam merchant marmers who under Coast Guard regulations.

However, you may fully deduct meals, are hardened and measured furnated or reimbursed to an employee if you properly treat the expense as wages ashyet to with history. You may also fully deduct meals, in a kenal, and entertainment provided to inc. Retail to the expenses are includible in the gross income of that person and reported on Form 10/99. MSC. See Pub. 333 for cleuits and other exceptions.

If you provide day care in your home, see Pub. 567 for information on deducting the cost of meals and snacks you provide to your day care recipients.

Figure how mach of the amount on line 24b is not deductible and enter that amount on line 24.

#### Line 25

Deduct only utility expenses for your trade or business.

Local Telephone Service. It you used your home plane for dustines, but debate the base rate (including taxen) of the first phase he musyour revidence But you can about a openies for up additional costs you incurred for business that are more busines for the same and the later and the first phase here. For example, if you had second line, you can deduct the business percenting of the change for that line, including the buse rate duages.

Erser the total stalence and wages for the tax year. Do not include salence and wages deducted cleewhere on your return of amounts paid to yourself. Roches your deduction by the current year credits claimed

e Form 5884, Work Opportunity

Credit.

• Form 8844, Empowerment Zone and Renewal Community Employment Credit.

• Form 8845, Indian Employment

Credit, a Form 8861. Welfare-to-Work Credit. Form 8884, New York Liberty Zone Business Employee Credit

Penefits to your employees, such as personal use of a car, du applicable to depreciation and other expenses claimed elsewhere. If you provided taxable fringe benefits to your employees,

#### Line 30

Business Use of Your Home. You may be able to debut certain expenses of business are of your home, subject to limitations. You must study from \$82.9 if you claim in debutson. For details, see the Incurones for Form \$82.9 and Plub 547.

#### Line 31

If you have a loss, the amount of loss you and chock the vest may be furnised (So to be 2D-before entering your loss on line 3). If you answered "No" to Question G on Schedule C, also see the Instructions for Foun 382. Enter the negotif or defluxed loss have Comber the amount with my profit or host from other businesses, and Schedule SE, line 2, Estates and tursts abould enter the total on Foun [104], line 2.

If you have a ret profit on line 31, this amount is earned income and may qualify you for the earned income credit. See the naturations for Form 1040, line 63, for details

Statutory Employees Include your net profe of desthick level from the 31 with other Schedule Camourre on Form 1040, the 12 However, do not report this amount on Schedule SE, line 2 If you are required to the Schedule SE we are of other self-employment anome, see the In-turations for Schedule SE.

#### Line 32

At Rick Rules. Generally, if you have (o) a solutions loss and (b), monates in the busi-tees for which you are not at risk, you will have to complete Form 4198 to figure your allow which keys. The a strick interpretation hand the amount of less furabling has not the disposition of a ready you can claim to be amount you could actually lose in the business.

Che, k bor 12b it you have amounts for which you are not at risk in this business, such as the following.

Nonecourse kniss used to frame the business, in a squire property used in the business, in a squire for business that are in a sauded by your own property (other than property used in the business). Howe that in a exception to occura non recourse financing, berrowed by you in course financing, betrowed by you in correction with holding real property.

Carl, properly, of between simple states of carlo properly, of between states of the contributed to the business of contributed to the business of used to acquire the business that are protected sparse for by a guarant text, stop-loss agreement, or other similar arrangement leachaling casualty materials arrangement leachaling casualty materials arrangement leachaling casualty materials of Amauria between states of the present with the business, other than as a creditor, or when is related under section 150(b)/5) to a person of other than 180 a creditor, or when is related under section 150(b)/5) to a person of other than 1900 having such an micrea.

If all amounts are at mak in this business, check boat 3 hard error your loss on line 31. But if you are wered "No" to Question to you may not be complete form \$552 G, you may not be complete form \$552 up in figure your charactible losts. See the Instruments for Form \$552 for details.

If you checked box 32b, see Form 6198 be absertance the amount of your debatch best. But if you are wered "No" to Question Que the same to go and the same that the same that the same to 
Note. Certain direct and indirect expenses may have to be capitalized or included in invertiony. See the instructions for Part II beginning on page C 3.

Any loss from this business not allowed for 2003 because of the atrick rules is treated as a debaction allowable to the business in 2004. For details, see the Instructions for Form 6198 and Pub. 925

### Part III. Cost of Goods Sold

Generally, if you engaged in a taske or dishunes in which by producing mediate, or sake of merchandles was an avoine grodoung faxor, you must take inventiones some axon axount at the begunning and end of your tax your.

However, if you are a qualifying tax paper or a qualifying table bear or a qualifying table bear or a transmission of the same marrier as materials and enems in the same marrier as materials and explose that are not in adertaal. To change your accounting method, see the instructions for lare F on page C-2.

A qualifying taxpayer is a taxpayer (a) whose average armul gross receipts for the paper as yet and influence less and (b) whose business is not a tax shelter (a) defined as section 448(d/3)).

A qualifying small business taxpaper is a tropport in whose absenge untual groun seeings for the 3 prost tax years are more than \$10 million, but not more than \$10 million, but not more than \$10 million, but not more than \$1 ax shelter (is delined in section 458/d193).

method of accounting and ertor the result of on the \$5.5 (there is oblightened between last year's closing inventory and the refigured amount, trach an explanation section 4810 a distributed. See the example on page C.2 for details. These this accounting method, unver-not codesting finished goods and met-chandine purchesed for resule are deduction be in the year the finished goods of merchandine are sold that not before the year you paid for the numerials or met-chandine, if you are also using the cash method. Enter amounts paid for all raw method. Enter amounts paid for all raw method. The amounts you can deduct for \$200 is figured on fur 42.

and (c) whose principal business activity is not in indifficial activities of explicitional in Rev. Proc. 2002-28, 2002-18 LRB. 815. Vol. or an find Rev. Proc. 2002-28 on page 815 of luterial Revente Bulletin 2002, 18 at www ere gov/publites itts/fet02.18.pdf.

Amounts pand to acquire, protect, ex-pand, register, or defend trademarks or trade names.

#### Line 41

If you account for inventionable items in the zame manner; a muterfals and supplies that are not involving cases on list. All the pertition of your taw materials and merchan dise punchased for reside that are usulsed on list. All and were not sold during the

A1-Risk Lose Deduction Any loss from this activity that was not allowed as a de-ductanitist year because of the at eight rules is treated as a deduction allocable to this activity in 2003.

#### Part V. Other Expenses

Capital Construction Frand Do not claum on Schablle C or CEZ the debutant for amounts contributed to a capital construction for a confinal sequence of the confine 40, by the amount of the debution. Next to line 40, by the amount of the debution for the debution of the debution. The amount of the debution for details, see Pub. 545. Deduction for Clean-Pard Vehicles and Clean-Fael Vehicle Rolleding Property You may derbote part of the cost of quali-for clean friend vehicle property used in your bearrows and qualified clean feel ve-hicle tefaeling property. See Pub S35 for his ke tefaeling property. brake all ordinary and necessary business expenses not deducted elsewhere on Schedule C. List the type and amount of sector regimes expansibly in the space provided Ener the total on lines 68 and 27. Do not an habit the cost of business equipment or furname, replesement or permaneral improvements to property, or personal, the sign and family expenses. Do not truthed chair table contributions. Also, you may not chair to or penalties paid to a government for violating any law For details in business expenses, see Pub. 538. Additional information. For additional additional auditance of this method of securing for inventorable items, see Rev. Froc. 2001-10, 2010-12 RB 27, it you are a qualifying tempore of Rev. Froc. 2002-28 it you are a qualifying mall basiness tax payer Yau can find Rev Rev. 2001-10 on page 27 of literaal Revenue Bulletin infol-0-pik, and Rev. Proc. 2002-28 on infol-0-pik, and Rev. Proc. 2002-28 on 100-218 pik. See Informal Revenue Bulletin 2002-18 at www.urr.gov/pub/its-urbe/infol-18-pik.

details.

Amortization. In the amortization untils part. For amortization that begins in 2003, you must complete and attach Form 4562.

You may amortize:

Your inventories can be valued at cost, cost on market whe, whitehear is lower, or any other method approved by the IRS. However, you are required to use cost if you are using the east method of accounting.

Line 33

a The cost of pollurion-control facili Amounts paid for research and expen

Certain bunness startup costs
 Qualified forestation and reforestation costs. See Pub. 535 for binitations

If you are changing your method of ac-counting beginning with 2003, refigure last year's closing inventory using your new

Line 35

Principal Business or Professional Activity Codes

Disabled Access Credit and the Deduction Removing Barriers to theolydias With Disabilities and the Riderty. You may be be to claim a var credit of 100 to \$5000 for elig gib e expenditutes paid or incurred in NO30 to provide access to your business for may within with disabilities. See Form 88.54 for details. You can also deduct up to remove inchestual or unsigned and the delety However, you cannot take both the credit and the deduction on the same ex-

of real series agents and brokers) and other it on line B of Schoolule C or C-EZ. Note. If you principal source of means in from farming activities, you should file Schedule P., Protit or Loss From Parents.

Select the category that heat describes your primary besides until 9 (for example, Real Erens). Then select the cutting that best alreadless the principal secure of your ables or recognition (for example, the same agent). Now that the real algorithm this activity (for example, 331210, the code for olifices.

These codes for the Principal Business or Probusional Activity classifies the proposability that the catagod in a facilitate the administration of the Merinal Reviews Code. These studies of the Merinal Reviews Code. These studies occur are track on the North American Industry Charleston System (NAUCS).

Animal production (me luding breeding of cats and dogs) Fishing Forestry & logging (me luding forest numeries & timbel 551700 Oder support services
[Inchiting packages [Inchiting packages of the date of conventions in The date of support services of support services (\$2,000 Water Management & Remediation Services \$5,000 Water services an Agriculture, Forestry, Hunting, & Fishing 11290 Animal production (b 113/00 broader the Recurry
perverse
I and september
I and september
I of the spill a services
I of the spill a services
I be broader the september
answering services as
answering serv \$61720 \$61730 \$61110 \$61420 261500 56 4 30

O Business service orabins (including private mail centres & copy strips) Carpet & upballery change services

173330 Romaing & susday bounces 173230 Referencement whichly that & comments whichly 723100 (Thinking superheaders (C. 17340 Canadram and Places & Christing Places and Christing 172410 (Embrance & Christing

Administrative & Support and Weste Management & Remadistron Services Administrative & Support Services oraces service centers

Accommodation, Food Services, & Drinking Places Accommodation

Collection agencias Credit bureaux Document preparation generate Employment generate generating & perit co Pacifice support %1440 %1450 %1410

561790

Racts) Hunting & trapping

14210

Z

3 561300 561210 Full-service restaurants

Limited-earsies e stang phreas

S peceful frod services

(including food services

contractors its decents) Denicag places (alecholas beverages) 722210 122270

_	Principal Business or Professional Activity Codes (continued)	all Activity Codes (continued)		
	Professional, Scientiflo, &	Religious, Grantmelding,		Couriers & Messengers
huding	Technical Services	Civio, Professional, & Semilar Organizations	441229 All offer motor vehicle dealers	492/00 Course & meserages
ag i	341211 Offices of certained public	\$13000 Religious, grantmaking, civic.	Sporting Goods, Hobby,	Facilities
	S41214 Pay of services	professional, & similar organizations	451211 Book norm	493100 Warehousing & storage
ding	541213 Ter preparation services	Retail Trade	451120 Hobby, toy, & game stores	miniwarchouses &
on de la	-	Building Meterial & Garden	-	Crimina
1 treduct	Related Services	444130 Hadware atoms		22 iona Unisess
disease		444110 Home centers	disc, & record stores 451130 Sewine needlewark, & circo	Wholesale Trade
į	541340 Drafting services			Marchant Wholesalers,
roduct		444120 Pant & wallpaper stores	451110 Sporting goods states	Durable Goods
ctory	making services	dealers	453920 An dealers	
	anisonne encorpe income	Clathing & Accessories		423700 Hardware, & plambing &
fort may	541370 Surveying & mapping (except secondarial) persons	448130 Children's & infents' clothing	455220 Giff, novely, & souvenir	423940 Jeweby, wach precious
Det all	541380 Tearing laboratories	ALENSO CHANGE	453930 Manufactored (mobile) home	stone, & precious metals 423200 lumber & cales conducation
Τ	Computer Systems Design & Related Services		453210 Office supplies & autionary	
	541510 Computer synteme design &	448310 Jewelry stones	453910 Per & per paper les stores	Alsold Marhary, equipment at
	Specialized Design Sandces			423500 Metal & materal (except
S m com	\$41400 Specialized durign services	443110 Men's clothing stores	453790 All other miscellaneous store retailers (actually tables).	423100 Mater vehicle & motor
	(including interior, induction,		candle, & trophy drops)	vehicle parts & supplies
Danish C	Other Professional, Scientific,	448190 Other clothing stores	Nonsione Hetaliere	
	& Technical Services	Electronic & Appliance Stores	454111 Electronic abatoms	
rvioes		443130 Camera & photographic		423910 Sporting & recreational goods
	N1500 Management, scientific, at rechnical countring revices			423920 Toy & hobby goods &
lares	541910 Market research & public		45-Q10 Vending machine operators	475000 Cales misselfusions describe
ies &	A 1900 Parish	443112 Rodo, tervision, & officer electronics stores	establishment (mehdang	post more more posts
			door-to-door retailing, froma food plen providers, purty	Merchani Wholesalers,
	development services		plan merchandhere, R	A74700 Arrest piece and
		445220 Fuch & seafood markets 445238 Fruit & vessetable markets	provides)	
co.			Transportation &	424800 Beer, wine, & distilled absholls beveran
	Allow Allows propagate	supermirchs & currenence	Warehousing	424920 Books, periodicals, ft.
À:	serviced			474400 Owners & allied recolucts
,	Real Estate & Rental &	445290 Other specialty food stores	400010 Charact but industry 404110 Charact freight trucking local	
rinery)	Leasing	Stores		424500 Perm product new menerials
	531100 Lesson of real eride		48.2 10 Interarban & rural bas	424930 Hower, huzery chock, &
in the second	(meluding mairrachouses &	Gasoline Stations		Marin Parama & reland sendants
Trick.	531210 Offices of real extrate spents	447160 Gardine etations inchiding	482110 Rail transportation	
!	A broken	convenience stores with guil	457000 Scenic & sightweens	424100 Paper & paper products
¥ .		42000 General merchandus stores	485410 School & employee but	
cal R	531399 Other activities related to real	Health & Personal Care Stores	transportation 48-200 Specialized fleight tracking	424940 Tobacco & tobacco products 424990 Other misee limeous
	Bental & Lecator Sandces		(meluding household moving	neadurable goods
in and in an		446130 Optical goods stores 446110 Phermanes & drue stores	-	Wholesele Electronic
shops &	532400 Commercial & inductrial		483000 Water transportation	Brokers
Li tr	machinery & equipment	Motor Vehicle & Perts Desiers	485990 Other transit & ground	425110 Business to business
	532210 Commer electronics &	441300 Automotive pure, accessores,	48300 Suppert ectorities for	425120 Wholesale trade agents &
	532220 Formal wear & custome		transportation (mehiding motor vehicle towing)	brokers
De De		441221 Motorcycle dealers		999999 Unchamified on ablishments
apoos.				
irezent de	532290 Cthe consumer goods rental	(including mood frome or travel trailer dealers)		

స

624100

211419

Hospitate 62000 Hospitate Nutraing & Residential Car Facilities 62300 Muray & rendestial or facilities

# 2003 Instructions for Schedule D

#### Capital Gains and Losses

Use Schedule D (Form 1040) to report the following.

a. The rate or exchange of a capital asset (defined on this page) not reported on another form or steadile.

Gains from involuntary conversars today than from casualty or theft) of capital assess not held for business or profit
 Capital gains and additions not reported directly on Form 1040, Inc 13a,
 Notwiners bad deliver.

Additional Information. See Pub. 544 and Pub. 550 for more details. For a comprehensive filled in example of Schedule D. see Pub. 550. Section references are to the Internal Revenue Code unless otherwise noted

General Instructions Changes To Note

Maximum Capital Geise Tax Rates. The 202° maximum its a rise or net capital gain the excess of net king-term capital gain over net shorteen capital loss) has been reduced to 15%, and the 10% rule and other depositions after May 5, 203 (and other depositions after May 5, 303 (and date). The 25% rule on uncoupured section 120 gain and the 28% rate on collectible gain and section 120; gain and section 123; gain have not charged.

Oil, gas, geothermal, or other mun-oral property; and
 Section 126 property.

Qualified Dividends. Dividently paid by more dements and foreign organization and enter the contract of 15.00° are eligible for the new maximum capital gars tax rate of 15% (5% in some cases). Qualified dividends are reported on Form 10.00°, fare 5% For details, see the form 10.00°, fare 5% or form 10.40°, line 5% or page 23.

Qualified 5-Year Gain. The 8% maximum capital girin to x tase for quildred 5-year gain has been climinated for sales and other depositions for May 5, 2003 (and arithmen payments received after that diese, livead, gain from these transactions will be taxed at the 5% maximum capital gains tax rate described above. See the instructions for line 35 on page D-10 for more details.

Ordinary gain or loss on securities business, if you previously made a mark to market electron. See Traders in Securities on page D-3.

Use Form 4684 to report involuntary conversions of property due to casualty

Use Furm 6781 to report gains and losses from section 1256 contracts and straddles

Use Form 8824 to report like kind ex-changes. A like-kind exchange occurs when you exchange buriness or invest-ment property for property of a like kind.

28% Rate Galn. Any 28% rate gain is now figured on a worksheet and effected on No-breakle B, line 20. See the merucitors for line 20 beginning on page D 8 for more details

Capital Loss Carryowe Worksheet. The Capital Loss Carryover Worksheet has been removed from the 2003 luranctions for Scheuble D in simplify the preparation of your capital loss carryover in 2004, you you capital loss carryover in 2004, you will use a worksheet in the 2004 librain, timis for Scheuble D see the instruments for line 18 on page D 7 for more cheatis.

furniture, car, stocks, and bonds are capital assets. A capital asset is any property lield by you except the following. Stock in trade or other property in-cluded in inventory or held mainly for sale to customers

Accounts or notes receivable for serves performed in the ordinary course of your tade or business or its an em physe, or from the site of stock in tade or other property held mainly for sale to

Property used in a trade of buriness;

Use Form 4797 to report the following Other Forms You May Have

The sale of exchange of

Depreciable and amonizable prop-

• Depreciable property used in your trade or business, even if it fully de-preciated.

. Real estate used in your trade or

a Copyrights, literary, maskal, or artainet compositions, letter or memorands,
or smallar property (a) created by your
personal efforts; (b) perpand of problech
for you (in the case of letters, memoranks, or smallar property), of (c) that
you received from someone who created
them or for whom they were created
them or for whom they were created
the of for whom they were created
the previous owner. The involuntary conversion (other than from a rate or but the lot of property used in a taske or burners and equid see the bud for business or profit.

The disposition of tome and assets other than inventory or properly held promity for size to customers in the ordinary course of your task or business in the ordinary course of your task or business.

Ordinary loss on the sale, exchange, worthburners of imfall business unvestigated to Ordinary loss on the sale, exchange, or worthbersers of imfall business unvestigated to Ordinary loss on the sale, exchange, we worthbersers of imfall business (seed on 12-24) stock.

If there is an amount in box 24, in clube that amount on fine 11 of the Unreceptured Section 1250 Gain Worksheet on page D 7 if you complete 10 of Schedule D.

If there is an amount in box 2c, see Exchange of Gain on Qualified Small Business (QSB) Stock on page D-4

• U.S. Government publications, in-cluding the Congressional Record that you received from the government other than by purchase at the normal states price, or duty you get from someone who had received it in a similar way, if your basis is determined by reference to the previous owner? Plant.

Certam commodities derivative fi-nancial instruments held by a dealer. See section 1221(a)(6).

 Certain hedging transactions entered into in the normal course of your trade or business. See section 122H(1)(7). Supplies regularly used in your trade

Most property you own and use for per-sonal purposes, pleasure, or investment is a capital asset. For example, your fronse,

Capital Asset

Separate your captal game and loises according to have long you their or control the property. The loiding period for what-term captal gains and loises is I year or less. The looking period for loise term captal gains and loises is more than I year. To figure due holding period everyed the property and include you reserved the property and include the day you disposed of it. Short Term or Long Term

Test 1 You owned and used the home as your man, home for 2 years or more during the 5-year period ending on the date you sold or exclanged your home.

See Pub. 523 for details, including how to report any taxable gain 1f.

— You for your pouse of married)
used any part of the home for business or certal purposes after May 6, 1997, or

Partnership Interests

Capital Assets Held for Personal Use If you sold or exchanged your main nume, do not report of noy our tax return unless your gain exceeds your exclusion amount, Generally, if you meet the two tests below, you can exclude up to \$250,000 of gain If both you and your spouse meet these tests and you life a journ return, you can exclude up to

Sale of Your Home

\$500,000 of gain (but only one spouse needs to meet the ownership requirement in Test 1).

Test 2. You have not sold or ex-changed another man home during the 2-year period ending on the date of the sale or exchange of your home

Even if you che not meet one or both of the above two sees, you still and claim in exclusion if you sold or exchanged the home because of a change in place of employment, health, or extun unforesent circumstances, in this case, the maximum amount of gain you can exclude it reduced.

A nonbusiness had debt must be utened as a short-term capital loss. See Pub. 550 for what qualifies as a nordinal ress had debt and how to enter it on Schedule D.

Cepital Gain Distributions

If you disposed of property that you acquired by unbentance, report the disposition as a long term gam or loss, regard less of law long you held the property.

Your gain exceeds your exclusion amount.

A sale or other disponition of an urteest in a partice from may result in ordinary income, collectibles gain (28% rate gain, or unrecipianed section 1250 gain. For dealth on 28% rate gain, see the menuo-tions for line 20 beganning on page D-B, for details on unaccapaired section 1250 gain, see the instructions for line 19 be garning on page D-I. These darchutises are paid by a mutual fund for other regulated recentary company) or test feature recentary to test feature recentary to test feature recentary from the ret testifical backets of the realized short-term capital gains are not realed as capital pains are not realed as capital 1999-DIV as ordinary dividends.

Erace on late 13, column (f), the total capital gain distributions paid to you during the year, regardless of how keng you held your investment. This amount is shown in box 2a of Form 1099-DIV.

If there is an amount in box 2b of Form 1099-DIV, include that amount on line 13, column (g).

If there is an amount in box 2s, in clude that amount on live 5 of the Quality of Gain Worksheet on page D-10 of you complete line 35 of Schechte D.

Generally, gain from the safe or exchange of a capital gain. Report at on Schaube D. and I of Part I of Part I However, if you converted depreciable property to personal use, all or part of the gain on the sale overlange of their property to personal use, all or part of the gain on the sale overlange of their property to personal use, all or part APV to legan the same of the explante metaphanel as ordering mone. He Part I of Form 4797, all you had receipant of their properties, enter "No form 4797. If you are not completely of Form 4797. If you are not completely of the properties, enter "No" of form 4797. If you are not completely fart II for any other properties, enter "Prom Form 1497. If you are not completely fart III for any other properties, enter "From Form Form Technology" mount, as first Problems (b) through for sales after May 5, 2003) enter the eventure east of the total gain over the resipture If you received capital gain distribu-tions as a sometice that it, they were paid to you but actually belong to some-one elsely, report on the 15 only the amount that belongs to you. Attack a statement aboving the full amount you received and the amount you received as a rountine. See the Instructions for Schedule B for filling requirements for Form (1099-DIV and 1096). If there is an amount in box 2f, in-clude that amount on line 4 of the 28% Rate Gain Worksheet on page D-8 if you complete line 20 of Schedule D.

Lost from the sale or exchange of a optical sase bled for personal use is not delativible. But if you had a loss from the sale or exchange of lead learn half for personal use for which you received a form 109% you must report the transaction on Schedde De term though the foat is not delativible. For example, you have a lost on the sale of a waston home that is not your main home and you received a Form 109% S for the transaction and the transaction on line I ox S, depending on how long you

owned the frome. Complete columns (a) through (e). Because the loss is not deductible, enter zero in column (f).

Do not deduct a loss from the direct or indirect sale or exchange of property be-tween any of the following Nondeductible Losses

· Members of a family

 A corporation and an individual comming more than 50% of the corporation's stock (unless the loss is from a distribution in complete legislation of a corporation). • A fiduciary and a beneficiary of the same trust. A grantor and a fiduciary of a trust.

 An executor of an extre and a bene ficiary of that extre, unless the salv or exchange was to satisfy a pountary be-quest (that is, a bequest of a sum of A ficherary and a beneficiary of an other trust created by the same granton

 An individual and a tax-exempt or ganzation controlled by the individual or the individual's family. money).

See Pub. 544 for more details on sales and exchanges between related par-

If you disposed of (a) an asset used in activity to which the trainfe titles apply or (b) any part of your interest in an activity to which the at-nik roles apply, and you have amounts in the activity for which you are not at risk, see the linithic toors for Form 6198.

If the loss is allowable under the strick rules, i may been be abject to the passive activity rules. See Form £85 and its naturetons for details on report and its maturetons for details on report sive capital gams and losses from a passive activity.

Items for Special Treatment

 Transactions by a securities dealer
 See section 1236 Bonds and other debt instruments
 See Pub. 550

Certain real estate subdivided for safe that may be considered a capital as-set. See section 1237.

Gain on the sale of depreciable property in a more than 50% owned en-tity or to a trust of which you are a bene-ficinty. See Pub. \$44

 Gain on the disposition of stock in an underest charge domestic infernalismal sales corporation. See section 995(c). Gain on the sale or exchange of stock in certain foreign corporations. See

 Transfer of property to a partnership that would be treated as an investment company if it were incorporated. See Pab. 541. section 1248

 Transfer of appreciated property to a political organization. See section 84 Sales of stock rocerved under a qualified public utday dividend reinvestment plan. See Pub. 550

• In general, no gain or loss is tecog uzed on the transfer of property from an

individual to a spouse or a former spouse if the transfer is incident to a divorce. See Pub. 504.

 Any loss on the disposition of converted wetland or highly ecodible cropland that is first used for farming after Naturh 1, 1986, is reported as a long-term capital loss on Schadule D, but any gain is reported as a redunty income on Form 4799. Amounts received on the retainment of a debt instrument generally are treated as received in exchange for the debt in-strument. See Pub. 550.

If qualified dividents that you reported on Form (100) fine by finding a resorting of the stock is a long-stem expiral loss to the extent of a new key light where of the extent of a new key light was the extent of a new key light where the extent in the extent in the extent of the extent in the extending the extent in the

The sale or exchange of S corporation such a mirrore in a trust held for more than 1 year, which may eath in collectibles gain (28% rate gain). See page D.8

Gain or loss on the disposition of securities futures contracts. See Pub. 550.

Gain on the constructive sale of certain appreciated futured for the So.

Gain on the constructive sale of certain appreciated futured positions. See Pub. 550.

Certain contructive ownership unsaktions: Gain in excess of the gain you would have recognized if you had held a financial seed disculd dainy the term of a derivative contract must be term of a derivative contract must be term of a derivative contract must be received as a confinancial must be received as official my partien of the constructive provided in the partient of the constructive provided in the provided provided in the provided provided in the provided provided in the provided pr

A wash sale occurs when you sell or od: erwise dispose of stock or securities (in-

cluding a contract or option to acquire or cell mote or occurries at a loss and within 30 days before or after the sale or disorition, you directly or indirectly:

Buy substantially identical sock or occurries.

 Enter into a contract or option to acquire substantially identical stock or securities. Acquire substantially identical stock or securities in a fully taxable trade, or

You cannot deduct losses from wash aske unites the loss was nowards in the ordinary course of your buriness as a dealer in stock or securities. The basis of the experimentally identical property for contrast or option to acquie such property is it to so increased by the distillowed loss. For more details on warhtales, see Pub. 559.

Report a wash rale transaction on line I of 8 Ener the full amount of the (loss) in column (i). Also report this amount in column (i). Also report this amount in ear May 5, 2003. Directly below the line on which your reported the loss, enter "Wash Sale" in column (a), and ener as pestive amount in column (i), and column (g) for turnsaction after May 5, 2003; the amount of the loss not allowed.

## Traders in Securities

A taken may make an election under sec-nor a 1350 to report all gains and losses from eccution bed in cornection with a tading beatiests as ordinary income for loss, in whater securizes held in the end of the year. Socurines held at the end of the year. Socurines held at the end of the year. Socurines held at the end of the year, socurines held at the end of the year in they were sold (and reac-quired) for the market value on the har-parises day of the year Generally, the election must be make by the due due to including extensions of othe tax re-turn for the year prior to the year for which the election becomes effective. To be effective for 2003, the election must have been mask by April 15, 2003. You are a trader in securities if you are engaged in the business of buying and selling securities for your own account. To be engaged in business as a trader in securities. You must seek to profit from dealy unarted movements in the prices of recourses and not from dividends, interest, or capital approximen.
 Vour activity must be substantial.

Starting with the year the election because effective, a take treport all gains and losses from exemities leds in cornect only only the traing beausers, neckang securities leds at the end of the year, in the life of the start of the year, in the life of the start, from 190°, from 190°, from particular decirion for 2004, see the 180°, 50° of the life of 2004, see the 180°, 50° of the life of 2004, see the 180°, 50° of the rank the life of 2004, see the 180°, 50° of the rank for the 180°,

The following facts and circumstances should be considered in determining if your activity is a business.

You must carry on the activity with continuity and regularity.

Typical bolding periods for securi-nes bought and sold
 The frequency and dollar amount of your trades during the year.

If you hold securities for ancatment, they must be identified as each in your records on the day day are acquired (for example, by holding the securities in a separate brokerage accounts. Securities held for investment are not marked-to-market

The amount of time you devote to the activity.

The extern to which you pursue the activity to produce income for a liveli-hood.

You are considered an investor, and not a tarder, if your activity dress not meet the above definition of a business li does not matter whether you call your self a taske or a "day trade".

#### Short Sales

A thort sale is a contract to sell property you between due deien feet on a buyer All a late date, you either buy substantially feetured property and deliver in to the leafer of a deliver property part of deliver in to the leafer of a deliver property but of but had not want to transfer at the time of hur did not want to transfer at the time of the amount of time you actually helding perced is the amount of time you actually heldingered to the leafer to close the shat sale However, buy gain when closing a short sale is short term if you (e) held wasternally identical property for 1 year or less on

the due of the short sale or (b) sequined property substantially shearfuel to the property sald start after the short sale but not before the date you close the short sale. If you held substantially identical property for more than 1 year on the date of a short sale, any loss realized on the start sale, any loss realized on the short sale is a long-start capital loss; even if the property used to close the short sale was held I year or less. and D.1 or Form 4797, the gain or loss from the dispersion of searliess ir not taken into account when figuring net earnings from self-employmen on Sched. W. SE See the Instructions for Schedule SE for an exception that applies to sec-tion 1256 contracts. The limitation on investment interest experts that applies to investise does not apply to interest gaid or incurred in a trading humers. A trade reports interest teaches, and other expenses (excluding commissions and other onts of acquiring or disposing of accumical from a trading business on Schedule C (intered of Scholule A).

## Gain or Loss From Options

Report on Schalle D gan or loss from the cloring or expinion of an option that is not a section 1256 contract but it a per all and the contract but it is not a section 1256 contract but it is not a section 1256 contract B an option you purchased expired enset the expiration of the in column (c) and enter "EXPIRED" in column (d). If an option that was granted (without expired, enter the expiration date in column (b) and enter "EXPIRED" in column (c) Fill in the other columns as appropriate. See Pub. 556 for clearlike.

A tasker also may hold securities for receiptor. The talles for investors gener-ally will apply to those securities. Also case intakent and other expenses between your raching business and your invest-ment accurities.

Mark-To-Markel Election for

## Undistributed Capital Gains

Include on line II, column (f), the amount from the form 2.33. This represents your state of the undistributed long-term capital gains of the regulated investment company (urchding a mutal fural) or real estate mesament than

If there is an amount in box 1b of Form 2339, include that amount on line 11, column (g. 1f there is an amount in box 1c, include that amount on line 5 of the Qualified 5-Year Gain Worksheet on page 5-theories 10 of 
If there is an amount in box 1d, in-clude that amount on line 11 of the Du-recuptured Section 1250 Gain Worksheet on page D.7 if you complete line 19 of Schedule D.

If there is an amount in box le, see Exclusion of Gain on Qualified Small Business (QSB) Stock on page D-4

If there is an amount in box If, in-club this amount on line 4 of the 15% Rate Gain Worksheet on page D8 if you complete line 20 of Scheidis D. If Ener on Form 1040, line 63, the tax paid as shown in box 2 of Form 2439, Ash on line 63, cheek the box for Form 2439, Add to the basis of your fork the cases of the amount of the chelif for the tax paid. See Pub. 559 for details.

### Installment Sales

If you sold property (other than publicly world stocks or securities) at a gain and you will receive a payment in a tax year you will receive a payment in a tax year defer the year of side, you gererally must report the sale on the installment method unless you clert not to. Hee Form \$420 to report the sale on the installment method. Also tue Form \$422 to report payment an earlier year that you te ported on the installment method.

To elect out of the installment method, report the full amount of the gain on Schockile D on a timely filed re-

the minimum of the para of the para of the para of the stale. It your original reams was fised on time, you may make the election on time, you may make the election on an arended reum fisled to later than 6 munts after the the date of your ream exchange extensions). Write "Fisled puraum to exclusions, Write "Fisled purbands reams of the surparbel reams."

#### Demutualization of Life Insurance Companies

Demutualization of a life assurance

pany occurs when a mainal life insurance company charge to a rack company. If you were a policylooker or arrandant of the mutual company, you may have received either stoken in the mouth of your equip interest in the mutual company. The basis of your equip interest in the mutual company. The basis of your equip interest in the mutual company and the accordance of your equip interest in the mutual company is considered to be zero.

If the demunualization transaction again is recognized on the exchange of your equip interest in the mutual company can advise you if the turnsaction is a tax-feet reof-gaziation. Because the basis of your equity interest in the mutual company is one-defined to be zero, your basis in the received the period you held an equity interest in the mutual company. If you held the east to change for your equity interest in the mutual company on the cash ceeved. If you held the equity interest in the mutual company of the east received. If you held the equity interest is more than 1 year, report the gain as a long-term capital gain to a floring the equity interest of more than 1 year, export the gain as a short-term eaptal gain on line I.

If the demunitation transacton design of quality as a tax-fee feotganization, you must recognize a capital gain in an amount equal to the casts and fir market wide of the stock received. It you held the equity interest for more than I year report the gain as a long-team capital gain on line 8. If you held the equity interest for I year or less, report the gain as a forther with the state of I you held the equity interest for I year or less, report the gain as a forther with the state of I you held the equity interest for I year or less, report the gain as a forther with gain as a holding period for the new stock begins on the day after you received the stack.

## Exclusion of Gain on Qualified Small Business (QSB) Stock

Section 1302 allows for an exchasion of up to 50% of the clipple gam on the sale on exchange of QSB stock. The section 1302 exclusion applies only to QSB stock held for more than 5 years.

must

 It must be stock in a C corporation (that is, not S corporation stock), To be QSB stock, the stock meet all of the following tests

of It must have been originally issued
after August 10, 1993.

of so of the date the stock was issued
the corporation was a domestic C corpotation with outly gross assets of \$50 million of less (a) at all times after August

 You must have acquired the stock at at so original issue, (either directly or through an underwriter), either in exchange for morey or other property or a pay for services (other than as an underwriter) to the corporation. In certain writer) to the corporation. In certain ease, you may meet the test if you acquired the stock from another person who must the test (such as by gift or inhantiance) or through a convertien or exchange of QSB stock you held. 9, 1993, and before the stock was issued and (b) immediately after the stock was issued. Gross assets include those of any preckeeson of the corporation. All corporations that since patent, arbitistary, controlled group are treated as one corporation.

 During substantially all the time you held the stock: The corporation was a C corpora2. At least 80% of the value of the corporation's assets were used in the active conduct of one or more qualified businesses (defined below), and

3. The conportation was not a foreign corporation, DISC, former DISC, regu-lated investment company, real exts in vestment trust, REMIC, FASIT, cooperative, or a composition that has made for that has a subsidiary that has made) a section 936 election.

Note. A specialized small business vestment company (SSBIC) is treated having met test 2 above.

business A qualified business is any other than s-

Business involving services per-formed in the lets of health, law, engi-neering, architecture, accounting, actuarial seems, performing arts, con-rulting, athletics, financial services, or brokerage services.

Business whose principal asset is the repulsion or skill of one or more em-phayees.

Banking, treutance, financing, leasse, urverling, or similar business.

Farming boarers (including the raising or harvering of nees).

Business involving the production of products for which percentage depletion can be climod.

Business of operating a batel, motel, testaurant, or similar business.

걸쳤 For more details about limits and ditional requirements that may apply, section 1302. Pass-Through Entitles

If you beld an interest at a pass-through entity (a partnersting, 2 corporation, or mutual fund or other tegulated investment company) that sold OSB enck, to qualify for the exclusion you must have held the interest on the date the pass-durough en-tity exquited the QSB rook and at all times thereafter until the stock and at all times thereafter until the stock was sold.

Z

How To Report

Report in column (f) of late 8 the ertained gain relative) of the site of QSB stack. Complete all other columns as into after the hone deter any natural at column (g) Discoly below the line on which you reported the gain, estics in column (a) As and DS, exclusion in other as a lower in column (f) the amount of the all has in column (f) the amount of the all has in column (f) the amount of the all has in completing the 20 of Scheide D, enter as a possible entirely the amount of your allowable extellutions on line 2 of the 28% Rate Gain Worksheet on page D.8.

Gain From Form 1099-DIV. If you re-creed a fewin 1099-DIV with a gain in box 2c, part or all of dart gain twith it is also in label in box 23 any by e-digible for the section 130, exclusion, by column (4), of line 3c, sense the name of the corpo-tation whose soxt was add. In column (4), enter the amount of your allowable extraon as a soxt first use of the calculate as soxt any and any of the much of the amount of your allowable ex-clusion or line 2 of the 25 %. Rate Gain Worksheet on page D.8.

Gain From Porm 2499. If you received a ferm 2509 with a gain not be Leg part of all of the gain (which is also included in the List and List and the distribution of the cocknown is of time 8, crites the name of the corporation whose cases, was soft in column (it, erred the amount of your allowable exclusion as a mount of your allowable exclusion as a Schedule D, criter as a positive number of the amount of your allowable exclusion on the 2 of the 28% Rake Gain Wurkshort on page D.8.

Gain Room as Installment Sade of QSB Gain Room as Installment Sade of QSB stack that the year of sade, a sade of QSB stack that it not under do no cetablished securities market generally is treated as an installment state of CSB stack that ment rule and is reported on From GSZ. Figure the allowable action [33] each can for the year by multiplying the total mount of the exclusion by a the worth of muncator of which as the amount of the tax yest in the derivational for the tax yest in the derivational of the tax yest in the derivational of allowing the sade in amount of the tax yest in the derivational of the tax yest in the derivational of allowing the sade in amount of your allowable composition of the sade in the nature of the corporation when the same of the sade in the same of the composition of the sade in the same of the same completing line. Most Schedule D. error as a possitive rule by the mount of your allowable coclusion on line 2 of the 28%. Rade Gain Worksheet on page DS.

Absernative Minimum Tax. On line 12 of Form 6281 you must enter 42% of your riles while exclusion for dispositions before May 6, 2003 (7% for dispositions after May 5, 2003).

Rollover of Gain From QSB Stock

If you rold QSB stock (defined on page D-4) that you held for more than ?

morths, you may elect to prosperite gain the 60-day persact that began out the date of orday persact that began out the date on my make the election to postquere gain my make the election to postquere gain the benefit of the prosposal gain right and an interest in the entity for the entire persod the entity for the entire persod the entity for the entity the enti

You must recognize gain to the extern the sale proceeds exceed the cost of the replacement stock. Reduce the basic of the replacement stock by any postponed

You must make the election no later than the date (including exercional) for filing your tax return for the tax year in which the QSB nock was asball frour original return was filed on time, you may make the election our an aneashed to may make the election our an aneashed to may filed no later than 6 mardia after the date of your return fexchafing extension). Write Thich pursuant to sevient 90) 9100. Z at the top of the ameraket Bain

To make the electron, report the entitie gan relation on the set in column (1) of the 1 of 5.003, also report the gain in column (2) 5.003, also report the gain in column (g) (unless the gain obsequenced to page 8-204). Directly below the liter on which of the set in column (1) section (1) 5.5 cuton (2) cuton (3) cuton (3) cuton (4) cuton (5) cuton (5) cuton (5) cuton (6) cuton (6) cuton (7) cuton (7) cuton (8) cuton (8) cuton (9) cuton (8) cuton (9) 
## Rollover of Gain From Empowerment Zone Assets

If you sold a qualified empowerment seen seet that you held for meet that I year, you may be able to elect to post you would observe in the or Scheckle D east greater if any that the amount relation of the rate exceeds the cost of qualified empowerment are assett (teplicement property) you purchased during the 60 day persol beganning on the take of the sale. The following miss apply:

The proposed to be cost of the receipt of the tender of the sale of the s

a The replacement property must qual fy as an empowerment zone asset wid

respect to the same empiwerment as the steet wild.

Tour must reduce the basis of the placement property by the amount prospored gam.

This election does not apply to any gent in broad as coding we once of the arributhe to real property, or an untoo gale asset, which is read in integral part of an energytee zone business.

The Distance of Columbia encaptue zone as not reasted as an empowerment with the propose.

The election is interested as an empowerment we first thin purpose.

The election is interested by without IRS contact.

See Pub 954 for the thefinition of em-poverment xone and enterprise zone business. You on find out if your busi-ress is knated within an empowerment ress is knated within an empowerment some by using the RCEETEC Address Location at BHQ://hard-eari-com/ beniverview/emc.

are Qualified empowerment sone assets a Tangible property, if:

Use Schedule D-1 to list additional transactions for lines 1 and 8. Use as many Schedules D-1 as you reed Erter on Schedule D, lines 2 and 9, the combined totals from all your Schedules D-1.

1. You acquired the property after December 21, 2000,

2. The original use of the property in the empowerment zone began with you, and

3. Substantially all of the use of the typeptry, during substantially all of the time that you led it, was nr your enterprise zone business, and

— Stock in a domestic corporation or a capital or profite interest in a domestic partnership, it.

1. You equited the stock or pattern in you equited the AL 2000, solely in exchange for eath, from the corporation it is no great jame (directly or decouple an underwrine) or from the partnership.

2. The humans was an entaggine zone burness for a new burness for a new burness being organized in a new pour acceptance in a different partnership in security the Zure burness for partnership interest, and in the strength partnership and the strength partnership and the time when you acquired the new key prize zone burners qualified as an enterprise zone burnership interest, and the first different properties of the partnership interest.

Enter in this column the date the asset was acquired. Use the task date for stocks and bonds tasked on an exchange or over the counter market. For stock of other property sold thou, eater the date the stock or property was delivered to the brokes or lends to close the stock sold bonds.

How To Report. Report the entire gain realized from the rate as you order uses would without regard to the electron (in Schedier D. lung. Scares "Sexton 1997B Rollove" in column (i) and enter as a feeling or column (ii) and enter as a feeling in column (ii) and enter as a feeling in column (ii) and enter as a feeling of sales after May 5, 2003) the amount of electric to postpore If you are experime the rate denerty on Schedule D. have St. use the line directly below the line on which you are experimed to the on which you are experimed to the sale directly as Schedule D. ture St.

See section 1397B for more details.

il you odd a bkek of sack (or simi in projecty) tut was aqueed though several different prichases, you may re-port the ail of no now live and enter PA/REGOLS" in column (b). However, you still must report the short-term gain or (fuss) on the rate in part 1 and the bage term gain or (has) to Part 1.

Specific Instructions

Lines 1 and 8

Exter in this column exhes the gross takes four the sale. If you said grote of the real size type from the sale, the county of the sale of Einer all sales and exchanges of capital sester, including rickel, bushing, etc., and real easier (if not reported on Fern 4084, 197), 6.23, 6.381, 6

You should not have received a form 1099 B (or abstitute statement) for a transition meety representing the return of your original aventment in a marriar facility of bodition, tuch as a savingte bond or a certificate of deposit Buil if you did report the amount shown on Form 1099-B (or inheative statement) in both columns (d) and (e).

In general, the cost or other base is the cost of the projectly blue pretches commission, and improvements, answedence citation, amortization, and depletion. If you merited the property, ten it as a gift on received it in a tax free each inge, involumely convertion, or wash taile of stock, you may not be able to use the act and cost as the basis. If you do not use the actual cost as the basis. If you do not use the actual cost as the basis. Be sure to self all sales prince entries on times 1 and 8, colorants on times of times 2 and 9, colorants on times 3 and 9, colorant dis Enter the totals on times 3 and 10. Column (e) - Cost or Other Basis

Add the following amounts refeet to your 10/9/8 and 10/9/5 for
extra. Profession of the 200 of
Form 10/9/8 and 10/9/5 for
are not reporting on another form of
are not reporting on another form of
accepting on another form of
proceed from Unaschious involving
extrans follow than do dee acquiring and
(b) going proceed from real enter true
extrans follow then the sale of your man
home if you are not required to repon it.

If this said it more than the said of lines
if this said it more than the said of lines
and it was an explanation of the
difference.

If you rold stock, adjust your basis by subtracting all the montastile distributions you received before the sale. Also adjust your basis for any stock updits. See Pub. 550 for details.

Column (b) - Date Acquired

If you che teed to recognize gain on an asset held on January I, 2001, your healt in the asset is as closing market give or farr market value, whichever applier, on the date of the deemed sale and reasoursition, whether the cheemed sale resulted in a gain or an unallowed loss.

The date acquired for an asset you held on January 1, 2001, for which you make an election to recognize any gain an a deemed sale is the date of the deemed sake and reconjustion.

If you disposed of property that you acquired by inheritance, report the gain or (loss) on line 8 and enter early HERITED\* in column (s) instead of the date you acquired the property.

You may elect to use an average basis for all there of a musual fined it you acquired the charer as avaious times and privar and you left the charer on deposit an an account haabled by a cutodian or agent with a sequent of the charer. If you are repetuing an average hasts, reluke "AVCH" in column (s) of Schedule D. For details on making the electron and how us figure average basis, see Pub. 544

The basis of property acquired by gift is generally by the bissi of the property in the hands of the donor. The basis of property acquired from a develorit is gen early the first market value at the date of death. See Pub. 551 for details

Column (c)—Date Sold

Increase the cost or other basis of an original issue decount (OID) debt instructioner by the amount of OID that has been included in goes income for that instrument. See Pub. 550 for details

Enter in this column the date the asset was sold. Use the trade on an exchange or over-the-contact market. For stock or over-the-contact market.

If a charable contribution debiction is allowed by ange of a brigan sub- of property to a charable organization, the adjusted base for jumpose of determining an forto the sale or the amount that the amount earlierd base of the amount earlierd base to the far under value. See Pub 544 for details.

Interest your cost or other brain by any expense of sale, much as theke's feet, commissions, rate and had it mist uses, and opens premiums, before making an entity an column (et, unless yourse ported the net sales price in column (d).

Column (f)—Gain or (Loss) for the Entire Year 58 For more details, see Pub.

Vou must oake a separate easy in this sooim for ever transcroom reported on these! I and 8 and say other fareit that applies to you. For lines 1 and 8, achtract the amount in column (c) from the amount in column (d). Enter regative amounts in parentheses. Column (g) -- Post-May 5 Gain or

Enter in this column all gains and lonesty our reported us colone disting in stallment payments received itselfing in stallment payments received after May 5, 2003 flowwers, do not unclude gain authorishe to unre apared section 1339 agin, collectifiele gains and losser (defined on page D 8) or eligible gain on colour page D 8) or eligible gain on colour flowers. (Loss)

Page D.4). Line 7a

Enter on line 7s, column (g), your post May 5 short term loss, if any. It the total of lines 1 through 5 to column (g) is gain, emer zero

Example 1. Bill and Iean Birch had the following short term capital gains and bases for 2003.

1 A sale of stock on April 10, 2003, at a loss of (\$2,000).
2. A sale of stock on July 7, 2003, at a gain of \$2,000.

3. A sale of stock on September 15, 2003, at a loss of (\$3,000).

The Birchor enter a loss of (\$1,000) or his h., colomn (\$4, contenting of the post-May 5 short term gain of \$2,000 finen item 2, and the post May 5 short term kers of (\$5,000) from tem 3. Example 2, Funk and Barbara Elm had the billiowing short term capital pains and losses for 200;

2. A sale of stock on June 9, 2003, at a gain of \$4,000. on March 5, 2003. September 3. A sale of stock on \$ 2003, at a loss of (\$3,000). 1 A sale of stock at a gain of \$2,500

The Eline enter zero on line 74, column (g), such they be word they 5 and refer they combine of the post May 5 short-term gain of \$1,000, combine \$1,000 from tiem 2, and the post May 5 short-term gain of \$1,000 from tiem 2, and the post-May 5 short-term loss of \$5,000 from tesm 2.

you chose not to treat all of the gain him payment received after May 6, 1997, and before August 24, 1999, as un-receptioned externo 1259, gain, use only the armount you chose to treat as unexap-ments to reduce the total unexapport section 1250 gain for those pay-ments to reduce the total unexapport section 1250 gain remaining to be re-ported for the sile. Include this amount on line 12.

Limit on Capital Losses. For 2003, you may deduct capital losses up to the amount of your capital gams plus \$3,000 (\$1,500 if marred separately).

Capital Loss Carryover. You have a capital loss carryover from 2003 to 2004 if you have a loss on line 17s and either • That loss is more than the loss on

If you carnot use Pan IV of Schedule D to figure your tax, see the Instructions for Form 1040, line 41 Broeption. If Form 1040, line 40, is zero, enter zero on Form 1040, line 41, and do not complete Part IV of Schedule D.

Form 1040, line 38, is less than

Line 19

To figure any capati loss carryover to 2004, you will use the Capital Loss Carryover Worlscheet in the 2004 Instructions for Schedule D. If you want to figure your carryover row, see Pub. S50.



You will need a copy of your 2003 Form 1040 and Schedule D to figure your capital loss carryover to 2004.

Tax Computation Using Maximum Capital Gains

First, complete Form 1040 through 40 (taxable income). Then, unless the Rales

• You received installment payments for extend LSO property held more than 1 year for which you are reporting gain on the installment mechanic gain.

• You received a Schadie K.1 from an cetate or trust partnership, or S corporation thin thin that those 'unrecaptured section LSO gain. <u>.</u>2.4

Unrecaptured Section 1250 Gain Worksheet - Line 19

exprise below applies, complete Part IV of Schedule D to figure your tax if:

• Both lines 10 and 17a of Schedule D are gains or You have qualified dividends
 Form 1040, line 9b.

Now received a Form 1099-DIV or from 249 from a red eithe investment trust or regulated investment company (including a mutual fund) that reports 'uneaquated section 1250 gain.
You reported a forg term capital gain from the sale or exclunge of an insered in a partnership that owned section 1250 property.

Instructions for the Unrecaptured Section 1250 Gain Worksheel
Lises I through 3. If you had more than one property described on line 1, complete lines I through 3 for each property on a reprate worksheet. Exact the both of the line 3 may are worksheet. Exact the both line 3 and go to line 4.

Line 4. To figure the amount to enter on line 4, follow the steps below for each installment sale of task or bunness prop-erty held more than I year.

If you complete Part IV, complete the workfreet below if any of the following apply for 2003.

• You sold or otherwise disposed of each or 1250 property (generally, real property that you depreciated) held move than I year.

Stop L Figure the mader of a) the degrecation allowed or allowable or the treat gain for the asic. This is the treat gain for the asic. This is the 2003 Ferm 3197 for the comparable lines property.

10.

Noep for Your Records

Line 12. An example of an amount to in-clude on line 1. Is unrecapilited section 1290 gain from the sale of a vecation home you previously used as a rental property but converted to personal use prior to the sale. To figure the anount to carcer on line 12, follow the applicable in-structions below. required under Sup 2. Reduce the 1200 cridinal resp. I by any extent 1200 cridinal uncome recipilite for the sile. This is the amount from the 256 of four 1203 form 4199 for the comparable line of Form 4199 for the comparable line of Form 1919 for the year of sale for the property. The reall is your total unrecipilities within 1250 gain that must be allocated to the maxilliners payments received from the sale.

Regulations

Other sakes or dispositions of section LEG property For each list of incoparty held more than I year (for which you deform not make an entity in Fart I of Form 197). Iguare the smaller of (a) the deposition of the sake list of the sake list of the sake list is the smaller of lies Z or time Zs of Form 1971 for the property. Next, reduce dust amount by any section LEG ordinary income recapion of the sake. This is the amount from him 20% of Form 4197 for the property. The result is the total unrecaptured section 1250 gain for the sake. Installment sales. To figure the amount to revide on line 12, follow the steps below for each instillment sale of property beld more than 1 year for which you do not make an every in Part 1 of your Form 479 for the year of sale.

• Step 1. Figure the manker of (a) the depocation allowed on allowable or (b) the total gain for the sale. This is the standler of this 22 or flue? 30 of your 2003 Form 4797 (or the comparable lines of Form 4797 (or the comparable lines of Form 4797 (or the year of sale) for the

Line 20

If you complete Part IV, complete the worksheet below if either of the following apply for 2003.

• You reported in Part II, column (f), a section IVM exclusion from the eligible gain on qualified mail business stocking on qualified mail business stocking to pay Day II, column (f).

• You reported in Part II, column (f), a You reported in Part II, column (f), but reported in Part II, column (f), as collectible gain or (loss) is say long-term for a collectible gain or (loss) is say long-term for a column for sale or extending to a collectible busy term for a collectible that is set.

• Step 2. Reduce the amount figured in step 1 by any section L'20 ordinary income recapine for the self. This is the amount from the 256 of your 203 Form 4197 for the comparable line of Form 1997 for the year of self for the property. The result is your total unecapinate section 1250 gain that must be allocated to the installment payments received from the sale. amount of pe Pe

capial gin or each instillinati parmer in the capial gin or each instillinati parmer in the capial gin or each instillinati parmer in the gain figured in each table section in full figure the amount of gain treated in full figure the amount of gain treated a unrecapiant eacher 120 gain for instillinate paymers received in 2003 are full men apparents received in 2003 are table in 83 of your 2003 Form 6.25, or line 37 of your 2003 Form 6.25, or line 37 of your 2003 Form 6.25 or line 37 of your 2003 Form 6.25 or line 37 of your control of the amount of turner squared section 12.50 gain remaining the half urreceptured section 12.50 gain for the safe reducing section 12.50 or diffuser for the safe research and section 12.50 or diffuser for the safe research and section 12.50 or diffuser for the safe research and section 12.50 or diffuser for the safe research and section 12.50 or diffuser for the safe research and section 12.50 or diffuser for the safe research and section 12.50 or diffuser for the safe research and section 12.50 or diffuser for the safe research and section 12.50 or diffuser for the safe for the s Generally, · Sep 3 Line 10. Include on line 10 your share of the partnership's unrecaptured section 1250 gain that would result if the partnership ship had tunderted all of its section 1250 property in a fully taxable transac-tion immediately before you sold or ex-tination of the partnership. If you coxogized less than 10 of the re-alized gain, the partnership will be recard as having transferred only a pro-portionate amount of each section 1250 property for details, we Regulators see ton 11(1):1. Also anoth the statement Sign J. Generally, the amount of section (L28) gain on each furallinear payment is used as unrecaptured section L29 gain utility of unrecaptured section L29 gain furned by the section L20 gain figured in step 2 has been used in full Figure the amount of gain treated as unrecaptured section L20 gain for installment payments needed in 2003 set the smaller of (a) the amount of unrecaptured section L20 gain from just 20 or line 31 of your 2003 From 632, whichever applies or (b) the amount of unrecaptured section L20 gain for the site of the section of the captured law of the section L20 gain reported in prior years (excluding section 120 gain from payment section lay gain from payment section lay for the section L20 gain, use only the amount you chose not set as unrecaptured section L20 gain reamming to be received 120 gain reamming to be received to those payment leaders of the sale. Include this amount of time 4 of the sale. Include this amount of time

Collectibles melude works of an, tugs, antiques, medis (such as gold, silver, and plainann bullion), gens, stamps, coins, alcoholic beverages, and certain other tangble property. include on the worksheet any gain (but not loss) from the sale or exchange of an interest in a partnership, S corporation, or trust held for more than 1 year

3.

28% Rate Gain Worksheet-Line 20

Keep for Your Records

7

نو Enter the total of all collectibles gain or (loss) from items you reported on line 8, column (0, of Schoduler D and D-1.

Enter as a positive number the anvent of any section 1202 exclusion you reported on line 8, column (0, of Schoduler B and D-1.

Enter the total of all collectibles gain or (loss) from Form 4684, fine 4 (but only if Form 4684, fine 15, in more than zero); Form 6781, For II, and Form 5824.

• Form 1099-DIV, for 22. fine 7b, is a (loss), cuter that (loss) here. Otherwise, enter -0- Schedule K.-I from a partuerable, S corporation, estate, or strust.
 Exter your long-term capital loss carryovers from Schedule D, fine 14, and Schedule K.-I (Form 1041), line 15.
 If Schedule D, fine 7b, is a (loss), cater that (loss) here. Otherwise, cafer D. Combine lines 1 through 6, If zero or less, enter 40, If more than zero, also enter this amount on Schedule D, fine 20 Form 2439, box 1f, and mi

If you are not reporting a gale on Form 4797, line 7, column (g), ship lines 1 through 9 and go to line 10.  If you have a section 1250 property in Pari III of Form 4797 for which you made no carry in Pari I of Form 4797 for which you made no carry in Pari I of Form 4797 for which you made no carry in Pari I of Form 4797 for that property. If you find more than one carry no for 10 to 10
---

You received payments before May 6, XM3, from an intellment sale of bing-term expent gain property that you had held for more than 5 years when you entered unto the untallment sale.

reported in box 2c (box 1c of Form 2439).

worksheet on this page if any of the fol-lowing apply

You held long-term capital gam property for more than 5 years and sold or otherwise disposed of it at a gain before May 6, 2003.

an estate, tust, parmership, or S corpora ton that teports "qualified Syear gain."

• You received a Form 1099-DIV (or Form 2439) with "qualified Syear gain" · You received a Schedule K-1 from

and attributable to unrealized appreciation of collectibles. For details, see Regulations extend 14th-1. Also, attach the attachment required under Regulations section 1.14th-14e. Lines 31 and 43

If you are filing Form 4952, Investment Interest Expense Deduction, and the

amount on line 4g is greater than the amount on line 4e of that form, use the worksheet below to figure the amount in enter on Schedule D, lines 31 amount 43

Otherwise, enter on those lines the sum of lines 17b and 23 of Schedule D (unless you are skipping the line)

Line 35—Qualified 5-Year Gain

Qualified 5 year gain as bong term a uptal and other dual. 3% et alge gain of gain on line 6 or 10 through 1.2 of the Threespe-tured Section 1.250 Gain Worksheet) from property held more than 5 years and sold or other ware disposed of heloce May 6, 2003. Qualified 5 year gain is tared at 8% to the criteria the gain would otherwise be taxed at 10%. To figure your qualified 5 year gain our uptaless.

**31.** 

Keep for Your Records

Worksheet for Lines 31 and 43

1. Enser your qualified dividends from Form 1040, fine 90.

2. Enter the annural from Form 4052, line 46.

3. Enter the annural from Form 4052, line 46.

3. Enter the annural from Form 4052, line 46.

4. Subtract fine 3 from fine 2. If For or these, enter 40.

5. Subtract line 4 from fine I. If for or or these, enter 40.

6. Subtract line 4 from fine I. If for or or these, enter 40.

6. Enter the annural from Schedule D, line 170.

7. Add lines 5 and 6. Enter the result here and on Schedule D, lines 31 and 43 (unless you are skipping the fine).

**3.** 

Keep for Your Records

Qualified 5-Year Gain Worksheet—Line 35

1. Enter the total of all gains that you reported on line 3, column (f), of Schedules D and D-1 from property held
more than 3 years and disposed of before May 6, 2003. Do not reduce these gains by any losses.

1. Enter the total of all gains from property held more than 3 years and disposed of believe May 6, 2003, from
Form 4797, Part I, but only if Form 4797, line 7, column (g), is more than zero. Do not reduce these gains by
any losses

2. Enter the texts of all capital gains from property held more than 5 years and disposed of before May 6, 2003,
from Form 4694, line 4, but only if from 4694, line 15, is more than zero. Do not reduce these gains by any
losses

Enter the sext of all capital gains from property betsi more than 5 years and disposed of before May 6, 2003,
from 1804, ma 623, from 6781, Part II, and Form 8803. Do not reduce these gains by any loases
 Enter the sext of any qualified 5 year gain reprored to you on:

 Form 1099-LRV, box 22;

Form 24.99, box 1c; and

Schodule K.-I from a partnership, S corporation, entare, or trust (do not include gains from section 1231 property; take them into account on line 2 above, but only if Form 4797, line 7, column (g), is more than zero).

Add lines I through 5.

Enter the part, if any, of the gain on line 6 that is:

• Annihutable to 28% rate gain or Included on line 6, 10, 11, or 12 of the Unrecaptured Section 1250 Gala Worksheet on page D-7.

Qualified 5-year gain. Subtract line 7 from line 6. Enter the result here and on Schedule D, line 35

e6

D-10

31. Keep for Your Records

Department of the Treasury Internal Revenue Service

	1												41	14	
										10.		12.			
D is more than acro.	:	7			eri	<b>3</b>	2.	<b>a</b>	ó			12. Enter the normalier of line 9 or line 11	13. Subtract line 12 from line 10	: : :	
Complete this worksheet only if the 19 or the 20 of Schedule D is more than acro-	om Porm 1040, line 40	is from Form 1040, line 9b	4952, line 4g 3.	4952, Kine 4e* 4.	I zero or less, enter -0-	I zero or less, cuter .0.	7. Enter the smaller of line 1d or line 17a of Schedule D	8. Enter the amueller of line 3 or line 4	f zero or leas, enter -0.		11. Add lines 19 and 20 of Schedule D	r line 11	The second secon	If nero or less, anims .0.	
mpide this worksheet only if	1. Enter your taxable income from Form 1040, line 40	2. Ener your qualified dividends from Form 1040, line 9b	3. Enter the amount from Form 4952, line 4g 3.	4. Ener the amount from Form 4952, line 44.	S. Subtract line 4 from line 3. If zero or less, enter -0-	Subtract line 5 from line 2. If zero or less, euter -0.	Enter the smaller of line 1d	. Enter the ammilier of time 3 or	9. Suttract line 8 from line 7. If zero or leas, enter -0.	10. Add lines 6 and 9	Add lines 19 and 20 of Sche	. Enter the someller of line 9 as	. Subtract line 12 from line 10	14. Suttened line 13 from line 1, 1f men or lear, subst .0.	15. Enter the streater of line 1 or
ŭ	_	-4	_	4	41	•	•	-	6	10	=	12	13	7	=

950

Use Schedule E (Form 1040) to report incoose or loss from rental real estate, royalties, partnerships. S corporations, estates, trusts, and residual interests in REMICs. You may attach your own schedule(s) to teport income or loss from any of these sources. Use the same format as on Schedule E.

Supplemental

2003 Instructions for Schedule E (Form 1040)

Enter separately on Schedule E the total income and the total loss for each part. En-close loss figures in (parentheses). Section references are to the Internal Revenue Code

See the Instructions for Form \$582 to determine whether you materially participated in the activity and for the definition of "textal activity." whether you materially participated in the activity for the tax year

 Substantially nondepreciable propto rentals of:

See Pub. 925 for special rules that apply

 Property incidental to development Property to activities in which you materially participate.

Activities That Are Not Passive Activities

materially participated is not a passive ac-tivity. You were a real estate professional only if you met both of the following con-Activities of Real Estate Professionals, if you were a real estate professional in 2003, any rental real estate activity in which you ditions.

ices you performed in trades or businesses were performed in teal property trades or businesses in which you materially partici-I. More than half of the personal serv-

of services in real property trades or busi-nesses in which you materially partici-You performed more than 750 hours

For purposes of this rule, each interest in rental real extate is a separate activity, unless you clear to treat all your interests in this election, attach a statement to your original tax return that declares you are a year made and all later years in which you are a real extate professional. You may revoke the election only if your facts and qualifying taxpayer for the year and you sre making the election under section 469(c)/7)(A). The election applies for the rental real estate as one activity. To make

you or your spouse must separately meet both of the above conditions, without tak-ing into account services performed by the If you are married filing jornally, either other spouse.

circumstances materially change.

## ncome and

ing is financing for which no one is personally liable for repayment and is:

· Borrowed by you in connection with Not convertible from a debt obligation to an ownership interest, and holding real property,

strie, or local government, or borrowed by you from a qualified person. Loaned or guaranteed by any Federal,

uvely and regularly engages in the business of kending money, such as a bank or sav-ages and loan association. A qualified per-A qualified person is a person who acson cannot be:

nonrereasonable and on the same terms as loans course financing obtained is commercially · Related to you (unless the involving urrelated persons).

The seller of the property (or a person related to the seller), or

 A person who receives a fee due to your investment in real property (or a person related to that person).

The passive activity loss rakes may limit the amount of losses you can deduct. These rules apply to losses in Paris I, II, and III, and line 40 of Schedule E. Passive Activity Loss Rules

Lorses from passive activities may be subject first to the at-risk rules. Losses de-chetible under the at-risk rules are then subject to the passive activity loss rules.

You generally can deduct losses from come from passive activities. An exception applies to certain rental real estate activities passive activities only to the extent of in explained on page E-2).

Passive Activity

limited partner, you generally are not treated as having materially participated in in which you did not materially participate and any tental activity, except as explained on this page and page E-2. If you are a A passive activity is any business activity the partnership's activities for the year.

generally a rental activity under the passive activity loss rules, but exceptions apply. If your rental of property is not treated as a rental activity, you must determine whether it is a trade or business activity, and if so, The rental of real or personal property is

Cat No 24332T

### General Instructions

Generally, you must complete Form 6198 to figure your allowable loss if you have: At-Risk Rules

· A loss from an activity carried on as a rade or business or for the production of

income and

 Amounts in the activity for which you ire not at risk.

22

. 130 ■ 3

2

19. Softract line 16 from the 15.
20. And the amounts on Schröde D. the 20.
21. Each to seemler of line 19 or line 20.
22. Boliday line 19 59 56 (25)
22. Boliday line 19 59 56 (25)
23. Boliday line 20.
24. Hinns 19 and 21 are the same, skip lines 23 through 28 and go to line 25. Otherwise, go to line 25.

e 530.00 if head of homehold.

16. Ever the smaller of line 14 or line 15.

17. Satista line 10 for the 1.0 in 1.1 and the content of the 18.

18. Satista line 10 for the 16 or line 17.

18. Ever the Large of the 16 or line 17.

18 there 13 and 16 are the same, why lines 19 through 28 and go to line 29. Otherwise, go to line 19.

15.

a 556,800 if married filing jointly or qualifying widow(er),

26 \*

The attrick rules generally limit the amount of hes (including beso on the disposition of seeder) you can claim to the amount you could setuilly been the activity. However, the attest rules do not apply to losses from at activity of balling real property, if you acquired your inferest in the activity before 1987 and the property was placed in service before 1987. The activity of holding mineral property does not qualify for this exception.

In most cases, you are not at risk for amounts such as the following.

tivity, or to acquire your morest in the ac-tivity that are not accured by your own property (other than property used in the activity). However, there is an exception for certain notice outse francing borrowed by you in cornection with holding real property. See Qualified nonrecourse fin-nancing below. Norrecourse loans used to finance the activity, to acquire property used in the ac-

1.3. Sufficiently man 21 are the same, site lines 23 through 28 and go to the 28 Otherwise, go to the 23.

2. Sufficiently have 26.

2. Sufficiently have 26.

2. Sufficiently have 26.

2. Sufficiently have 26.

2. Sufficiently have 27 by 506 (45)

3. Sufficiently have 27 by 506 (45)

4. Sufficiently have 27 by 506 (45)

4. Sufficiently have 27 by 206 (45)

4. Sufficiently have 2

Ħ

ž

activity, or used to acquire your interest in the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casu-alty insurance and insurance against tort liability). Cash, property, or borrowed amounts used in the activity (or contributed to the

\$

tivity from a person who has an interest in the activity (other than as a creditor) or who Amounts bornwed for use in the acis related, under section 46.565(3), to a person (other than you) having such an inter-

treated as an amount at task if it is secured by real property used in an activity of hold-Qualified nonrecourse financing is ing real property that is subject to the at-risk rules. Qualified nome, ourse financ-

11

off spelicable, eater instead the smaller amount you exceed on the dotted line next to line 4e of Form 4952.

real property development, nedevelopment, construction, acquaision, convention, acquaision, convention, requirement, acquaision, convention, retail, operation, management, Service, you performed as an employee are not recard as performed as a real property task or humans unless you owned more than 5% of the rock for mere than 5% of A real property trade or bustness is any the capital or profits interest) in the em-

If you were a real estate professional for 2003, complete line 43 on page 2 of Schedule E.

that you also used for personal purposes is not a passive autority. See the instructions for line 2 on page E-3. Other Activities. The restal of your home

A working interest in an oil or gas well that you held directly or dirough an entity that did not limit your liability is not a passive activity even if you did not materially participate. Rayalty mome not derived in the ordi

nary course of a trade or business reported on Schedule E generally is not considered mome from a passive activity.

For more details on passive activities, see the Instructions for Form 8582 and Pub. 925

### Exception for Certain Renlai Real Estate Activities

ditions, your certal teal extract boxes are not intended by the passive activity loss trafts. If you do not meet all three of these coxts you do not meet all three of these coxts incurs, see the Instructions for Form \$582, to find out if you must complete and now how \$582, to figure any losses tiltowed. If you meet all three of the following con-

1. Rental real estate activities are your only passive artivities

3. All of the following apply if you have an overall not loss from these activates: 2. You do not have any prior year unal lowed losses from any passive activities.

 You actively participated (defined below) in all of the rental real estate activities. · If married filing separately, you lived

 Your overall net loss from these activates is \$25,000 or less 1\$12,500 or less if married filmg exparately); apart from your spouse all year;

You have no current or prior year unallowed credits from parsive activities;

 You modified adjusted gross income (defined later) is \$100,000 or less (\$50,000 or less if married filling separately)

 Any transaction resulting m a tax credit of more than \$250,000, if you held the parts ipation requirement without reg-ular, continuous, and substantial involvement in teal estate activities. But you must have participated in making man agement decisions or attanging for others to provide services (such as repairs) in a Active Participation. You can meet the ac

agnificant and bona fide sense. Such man general decisions in lade

Deciding on tental terms,

Approving capital or repair expendi-tures, and

tacipate if, at any time chaing the tax year, your micreet (including your spouse's inverset) in the activity was less than 10% by value of all interests in the activity You are not considered to actively par Other similar decisions,

Modified Adjusted Gross Income. This is your adjusted gross income from Form 1040, line 34, without taking into account:

· Any passive activity loss,

 Taxable social security or ties 1 rail-road retirement benefits, Rental real estate lorses allowed under the exception for real estate proles sionals (explained on page E-1),

Deductible contributions to a tradi-tional IRA or certain other qualified retee-ment plans under section 219.

 The deduction for one-half of self-em-. The student ban interest deduction, The turnon and fees deduction,

· Any excluded amounts under ployment tax, and

However, if you file Form 8815, in-clude in your modified adjusted gross in-come the savings bond interest excluded on employer's adoption assistance program line 14 of that form.

#### Reportable Transaction Disclosure Statement

each reportable transaction in which you participated. Form 8866 must be filed for each ux year that your Rederal momental lighting as affected by your participation in the transaction. The following are reporta-Use Form 8686 to disclose information for ble transactions

 Any transaction that is the same as or substantially similar to tax avoidance transactions identified by the IRS

Any transaction offered under condi-tions of confidentiality.

 Any transaction for which you have contractual protection against disallowance of the tax benefits

his ame from a foreign currency transac-tion defined in section 988(c/d.1), whether or not the loss flows through from an S Any transaction resulting to a loss of it least \$2 million in any single tax year or 54 million in any combination of tax years. (At least \$50,000 for a single tax year if the corporation or partnership)

· Any transaction resulting in a book-tax difference of more than \$10 mil lion on a grows basis

asset generating the credit for 45 days

See the Instructions for Form 8886 for more details and exceptions.

### **Fax Sheiter Registration**

Complete and attach Form 8271 if you are reporting any deduction, loss, credic, other tax benefit, or income from an interest pur-chased or otherwise acquired in a tax shel-

Form 8271 is used to report the name, that shelter regretation number, and abruit fring number of the tex theker There is a \$250 perality if you do not report the registration number of the tax shelter on your tax.

## Specific Instructions

extrateristicial income exclusion. Report it on Schedule E as explained in the Instructions for Form 8873

### Filers of Form 1041

If you are a followary filing Schedule E with Form 1041, enter the estate's or trust's em-ployer schmiffcation number (EIN) in the space for "Your social security number".

### Part |

#### Rental Real Estate and Income or Loss From Royalties

· Income and expenses from rental real estate (including personal property leased with real estate) and Use Pan I to report:

See the instructions for lines 3 and 4 to determine if you should report your certal real exate and royalty income on Schedule C. Schedule C.E., or Form 4835 instead of Schedule E. Royalty income and expenses.

If you own a part interest in a rental teal estate property, report only your part of the mome and expenses on Schodule E.

Complete lines 1 and 2 for each remaineral estate property. Leave these lines blank for each royally property.

If you have more than these terrail teal stake or roughty properties, complete and soak has many Schooline E as you need to list them. But fill in the "Totals" column on one Schooline E about the Totals" column on that Schooline E should be the confirmed totals of all your School has E E If you are also using page 2. On Schooline E, use the same Schooline E, one the same Schooline E. which you entered the combined totals for Pan I

for a period of less than 12 consecutive months at the end of which you sold or exchanged a).

Personal Property. Do not use Schedule E.

to report income and expenses from the ental of personal property, such as equip-nent or vehicles. Instead, use Schedule C

Check "Yes" if you or your family used the unit for personal purposes in 2003 more

Schedule C or C EZ for these rentals

than the greater of 1. 14 days or

or C-EZif you are in the business of criticity personal property. You are in the business of criticity for criticity purpose for resting the proporty is in once or posts and you are involved in the certail

If you rental of personal property is not a business, see the Instructions for Form 1940, Innes 21 and 33, to find out how to

sebort the myone and expenses

kitvey with continuity and regulanty.

Extraterritorial Income Exclusion. Except as other was provided in the Internal Revenue Code, gross income includes all income from whatever source derived Gross income, however, does not include extratentional income that is qualifying foreign trade income. Use Form 8873 to figure the

2. 10% of the text days it was retained to others at a fair tental price Other wise, check "No."

If you checked "No," you can deduct all your expenses for the tental part, subject to the At-Risk Rules and the Passive Activity Loss Rules explained beginning on page E-1.

uni out for fewer than 15 days, do mot report the rental income and do not doubtet any rental expenses. If you remize deductions on Schedule A, you may deduct al-If you checked "Yes" and rented the lowable unterest, taxes, and casualty losses.

unit out for at least 15 days, you may not be able to deduct all your tental expenses. You can deduct all of the following expenses for the tertal part on Schedule E. If you checked "Yes" and rented the

· Mortgage interest

· Real estate taxes. · Casualty losses

The street address, city or town, and state. You do not have to give the ZIP code.

Your percentage of ownership in the

property, if less than 100%.

Line 2

If you rented out a dwelling und that you also used for personal purposes during the year, you may not be able to deduct all the expenses for the tental part. "Dwelling

unit" (unit) means a house, apartment, con A day of personal use is any day, part of a day, that the una was used by:

dominum, or similar property

The kind of property you rented (for example, townhouse).

For rental real estate property only, show:

Line 1

Other rental expenses not related to your use of the une as a home, such as advertising expenses and remal agents?

these expenses, you can deduct other ex-penses, an kiding depreciation, up to the amount of remaining income. You can carry over to 2004 the amounts you cannot deduct. If any income is left after deducting

See Pub. 527 for details.

Line 3

Any other person for personal pur-poses, if that person owns part of the unit funless rented to that person under a

You for personal purposes,

If you received restal income from real es-tale (archaffing personal property leased with real state) and you were not as the real estate business, report the income on line 3 Include income covered for restring a room or other space. If you received services or property maked of money as rent, report the fair market value of what you received as rental income.

Be sure to enter the total of all your rents in the "Totals" column even if you have only one property.

Anyone who pays less than a fair rental price for the unit, or

Anyone under an agreement that lets

you use some other unit.

ily of someone else who owns part of the unit), unless the unit is rented at a fair rental price to that person as his or her main

Anyone in your family for in the fam-

shared equity" financing agreement);

If you provided rignificant services to the rental, this is a said service, report the rental artisty on Schedule Cor C-EZ, and on Schedule E. Significant services do not as label to the furnishing of hea and light, cleaning of publicates, tash collection, or amilar services

tially full time repaining and maintaining the unit, even if family members used it for

recreational purposes on that day or

Any day you spent working substan

Do not count as personal use:

If you were in the real estate sales busness, include on line 3 only the rent received from real estate (including personal property leased with real estate) you held

Any days you used the unit as your man home before or after renting it or of fering it for tent, if you rented to tried to rear it for at least 12 consecutive months (or

2

Schedule E to report income and expenses from rentals of real estate held for rale to customers in the ordinary course of your for investment or speculation. Do not use

For more details on rental income, use TeleTax topic 414 (see page 11 of the Form 1040 instructions) or see Pub. 527. Rental Income From Parm Production or Crop Shares. Report farm rental income and expenses on Form 4835 if

 You received rental means based on crops or livestock preduced by the tenant · You did not manage or operate the farm to any great extent.

recesses, copyrights, and patents Use a separate column (A. B. or O. for each noy alsy property Be size to enter the total of all your royalties in the "Totals" column even if you have only one source of royal. mineral properties (not including operating Report on line 4 royalties from oil,

If you received \$10 or more in royalnes during 2003, the payer should send you a Form 1999-MISC or similar statement by Rebrary 2, 2004, showing the amount you received.

If you are in business as a self-employed writer, inventor, artist, etc., report your roy-alty income and expenses on Schedule C or C.EZ.

You may be able to treat amounts re-ceived as Toyakes" for the transfer of a patent or amounts received on the disposal of coal and ono ore as the sale of a capital used For details, see Pub 544.

alty income, even if state or local taxes were withheld from oil or gas payments you received Include taxes withheld by the producer on line 10. Enter on line 4 the gross amount of roy

#### General Instructions for Lines 5 Through 21

Enter your tental and royalty expenses for each property in the appropriate column. You can deduct all ordinary and necessary expenses, such as taxes, interest, repeass, natirance, management fees, agents' com missions, and depresiation.

Do not deduct the value of your own labor or amounts paid for capital invest ments or capital improvements

Enter your total expenses for morgage autrest (fine 12), total expenses before de-preciation expense or depletion (fine 19), and depreciation expenses or depletion (line 20) in the "Fotals" column even if you have only one property

Rearing Out Port of Your Home. If you rent out only part of your home or other

property, defice the part of your expenses that applies to the rented part

Credit or Deduction for Access Expendi-tures. You may be able to claim a tax credit for eligible experditures paid or in-curred in 30% to provide access to your business for undividual with disabilities. Sor Form 82% for derails.

You can also deduct up to \$15,000 of qualified costs paid or incurred in 2003 to remove architectural or transportation barricers to individuals with disabilities and the

You cannot take both the credit and the deduction for the same expenditures. See Pub. 535 for details.

#### Line 6

your never to generally our trust nearly your never to a must use actual or penses if you we more than one which entirely us you creat actualistic for in fleet operations.) You cannot use actual expenses for a leased value if you previously used the studied milesgo rate for that vehicle. You may deduct ordinary and necessary auto and arrel expenses related to your rental activities; including 80.50 of meal ex-penses incured while taveling away from home. You generally can either deduct

You can use the standard mileage rate for 2003 only if:

You owned the vehicle and used the

standard mileage rate for the first year you ploted the workle in service or or or based the vehicle and are using the standard mileage rate for the errite lease period (except the period, if any, before 1998).

 Include on line 6 the rental activity portion of the cost of gasoline, oil, repairs, instrance, tires, etc. and If you deduct actual auto experiees:

Show auto rental or leave payments on line 18 and depreciation on line 20

If you take the standard mileage rate

multiply the number of miles you drove your auto in connection with your rental activities by 36 cents. Include this amount and your parking fees and tolks on line 6.

If you claim any auto expenses (actual or the standard mileage rate, you maint complete Part V of Form 4562 and atout Form 4562 in your tax return

See Pub. 527 and Pub. 463 for detuils

Include on line 10 fees for tax advice and the preparation of tax forms related to your rental real estate or royally properties.

Do not deduct legal fees paid or in-curred to defend or protect tide to property, to recover property, or to develop or im-prove property. Instead, you must espital

E

the the add them To a fees these

### Lines 12 and 13

In general, to eletermine the interest ex-perse allevable to your tental activities, you must have toxode to show how the proceeds of each debt were used. Specific training mles apply for allocaring debt pro-oneds and repayment. See Pub. 535 for de-tails.

If you have a mortgage on your tental property, enter on line 12 the amount of interest you pid for 2003 to banks or other financial mixturions. Be sure to fill in the Totals' column.

Do not deduct prepaid interest when you paid it. You entable it tool with it is properly allocable. Pours, in-built, aloud and organison fees, clarged only for the use of movies must be deducted over the life of the hom.

If you paid \$600 or more in interest on a martigge during 3003, the ex-pients should send you a Form 1098 or similar statement by February 2, 2004, showing the total interest received from you.

If you pard more mortgage interest than a shown on your form 1008 or similar statement, see Path 575 to find out if you can deduce part or all of the additional interest. If you can set of the radiational interest If you can set of the radiational interest. If you can set of the radiational interpretation in the 12 Attach a statement to your return explaining the difference. Write See statehed\* in the left margin next to line 12.

Note. If the tocipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible morgage interest on live 13.

If you and at least one other person other than you file a joint return) were liable for and paid interest on the morgage, and the other person received Form 10%, expenying without of the other, ble interest on line 13. Attacl a starment to your return thowing the name and address of the person who received Form 10%, in the left margan next to lare 13, write See attached."

#### Line 14

You may decket the cost of repairs made to the exprost purpoyetty in good working condition. Repairs generally do not add significant value to the property or external to life famples of repairs are fixing a broken keek or parting a room Improvements that increase the value of the property or extend in fills, what are replaining a not for removating a lake hear, must be expeditional and elemental procuring that it, they cannot be declared or full in the year they are pair or most the control. See the instructions for fare 30.

You may deduct the cost of ordinary and research telephone calls related to your rental activities or mystly income tife extend weighted to the trenfel. However, the base rite (including staces and other charges) for the all-dephone are recision to the phone in into your recisions a personal explore and is not deduct the base.

#### Line 20

Depreciation is the arranal deduction you must take to recover the cost or other hasts of business or investment property having a useful life substantially beyond the tax year. Land is not depreciable.

Depreciation next when you first use the property in your business or for the production of income. It ends when you debut all your depreciable cost or other basis or no lunger use the expectation your business or for the production of income.

See the Instructions for Form 4562 to figure the amount of deprecation to enter on line 20. Be sure to fill in the "Totals" column

complete and attach Form 4562 only if you are claiming: You must

Depreciation on property first placed in service during 2003;

 Depreciation on listed property (defined in the Instructors for Form 4562), arcluding a vehicle, regardless of the date it was placed in service; or

income or Loss From Partnerships and S

Part II

Corporations

A section 179 expense deduction or amortization of costs that began in 2003.

or an oil, / be able to / See Pub. See Pub. 527 for more information on depreciation of residential rental property. See Pub. 946 for a more comprehensive gurde to depreciation.

If you have amounts for which you are not at risk, use Form 6198 to determine the amount of your dedictible loss Errer that If you own mineral property or gas, or geothermal well, you may be take a deduction for depletion. S \$35 for details Line 22

amount in the appropriate column of Scheckle E. Inte 21. In the space to the left of lite 22, write "Form 6198." Attach Form 6198 to your return. For details on the attrick noise, see page E.1.

#### Line 23

Do not complete line 23 if the aux line 22 is from royalty properties.

If you have a terral real estate loss from a passive estavity (defined on page E-1), the amount of loss you can debate may be limited by the passive activity loss rules. You may need to complete Form 862 to figure the amount of loss, if any, to enter on three 23.

thould get a teprate statement of income, expenses, debettons, and credits for each activity engaged in by the partnership and Scopparion. If you are subject to the a trick miles for any activity, use Spenn 6198 to figure the amount of any debattable loss. If the activity is energative, erred my defact, the loss from Form for the paperops:

the loss from Form 6198 on the appropriate from Part IL column (t), of Schedule Partners and S corporation shareholders

a passive activity or you meet the excep-tion for certain tertal real estate activities replained on page E.3, you do not have to complete Form \$582. Enter the loss from for 22 on line 23.

and

Parts II

If your tental real estate loss is not from

If you have a passive actuvity bast, you generally reed to complete Farm \$828, to figure the amount of the allowable looss to career in Fart I, column (i), for that actuvity.
 But if you are a general parties or an S corporation strately observed parties; your share of a partnership or an a composition strate of the actuvity and loos from a rettal real estate activity and loos from a rettal real estate activity and on page E2 under Estate Activities, you do not have to complete Form \$852 Linker's defensition for Centain your allowable loss in Part II, column (i).

If you need more space in Part II or III to a sky our mone or losses, and a continuation she have seen as a shown in Part II or III. However, he are to coming the tell of III. However, he are to complete the Tolker columns for three 32s and 28b, as appropriate. If you also completed Part I on more tell you also completed Part I on more that one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

If you have passive activity income, complete Part II, column (g), for that activ-

Tar Preference Henns. If you are a partiest, a netacholder in an Scoporaism, or a ben-eficiary of an entac or trust, you must take into account your than of preferences and adjustments from these crities for the alternative minimum tax on Forms 6251 or Schedule I of Forms 1941.

If you have nonpassive income or losses, complete Part II, columns (h) drough (j), as appropriate. See the Schedule R-1 instructions before extering on your return other partnership items from a passive activity or income or loss from any publicly traded partnership. Partnerships

You may deduct unreimbureed ordinary and necessary expenses you plad on behilf of the partnership if you were required to pay these expenses under the partnership or this page for frow to report these expenses for fine IT on this page for frow to report these expenses.

If you are a member of a partnership or point verture or a thatchelder in an S corpo-ration, use Partl Ito report your share of the partnership or S corporation income (even if not received) or loss.

Report allowable interest expense paid or incurred from debt-framed acquisitions in Part II or or a Schouble A depending on the type of expenditure to which the interest is allocated. See Pub. 535 for details. If you claimed a credit for Federal tax You should receive a Schecklek K-1 from the partnership of Schoperion. You should also receive a copy of the Partner's or Stateholder's Instructions for Schecklek. It you sopy of Schecklek K-1 and its unstructions will tell you where on your treatm to septicy you did not of the items. If you did not need in the septic of the items, I you did not need in the septic of the form your Schecklek K-1, see pag? Tof the Form the Stateholder K-1 to your return. Keep them for your records.

on garoline or other facts on your 2002. Form 10.00 bears of or information received from the partnership, eater as income u column '9, or column '0, whichever upplies, the amount of the credit claimed for 500;

Part or all of your share of partnership mone or loss from the operation of the business may be considered not earning from self-employment that must be reported on Schedule SE. Effect the amount of the Schedule K. I from 1065, line 15a for from Schedule K. I from 1065, line 15a for from Schedule K. I from 1065, line 15a for from Schedule K. I from 1065, line 15a for from Schedule K. I from 1065 line 15a for from schedule K. I make the Schedule SE, after you reduce this insolute by any allowable express satisfact belong the account.

If you are needing terms on your tax reman differently from the way the partner-sing folder than an electing large partner and yor Score partner percented them on its reman, you may have to file from 8002, If you are a partner in an electing large part-nership, you may report the items shown on Schedule K.1. (Form 1065-8) on your tax earn the stane way that the partnership reported the items on Schedule K.1.

Foreign Partnerships. If you are a U.S. person, you may have to file Form 8865 if any of the following applies:

You controlled a foreign partnership (that is you owned more than 8.0% direct or indirect menes in the partnership)
 You owned at least a 10% direct or indirect interest in a foreign partnership

If you have a current year loss, or a prior year unallowed loss, from a partner-fathor and corporation, see At-Risk Rules and Paraive Activity Loss Rules on page E-L.

Special Rules That Little Losses, note the following.

persons controlled that partner while U.S.

You had an acquirition, disposition, or change in proportional interest of a for-eign partnership that:

1. Increased your direct interest to at least 10% or rechood your direct interest of at least 10% to less than 10% or direct interest by 2. Changed your least a 10% interest.

You contributed property to a foreign partnership in exchange for a partnership interest if:

2. The fair market value of the property over corrulated to the prameration recthange for a partnership infacest, when added to other corrulations of property you made to the partnership dering the proceding 12: manth pariot, exceeds \$100,000. 1. Immediately after the contribution, you owned, directly or indirectly, it least a 10% interest in the partnership or

Also, you may have to file Form \$865 to report certain dispositions by a foreign partnership of property you prevauly contributed to that partnership if you were a partner at the time of the disposition.

For more details, including penalties for failing to file Form 8865, see Form 8865 and its reparate instructions.

### S Corporations

If you are a stratebulder in an Scorporation, your share of the corporation's aggregate bases and deductions it failmed to the adjusted bases, and deductions is failmed to the adjusted base of your corporate stock and any debt the corporation owes you. Any boss of deduction may allowed this year because of the bases finitation may be carried forward and deduction in a taken year subject to the basis finitation for that year.

If you are claiming a deduction for your that of an aggrague, less, attach to your return a computation of the adjused basis of your corporate stock and of any deby the corporation over you. See the Schothle K. I mortuctions for details.

After applying the basis limitation, the obscheduble amount of your aggregate lorses and deductions may be further reduced by the aftersk rules and the passive activity lors rules. See page E-1.

Distributions of prior year accumulated earnings and profut of S corporations are dividends and are reported on Form 1040, line 9a.

interest expense relating to the acquisi-tion of shares in an S corporation may be fully deductible on Schedule E. For details, see Pub. 335.

Your share of the net income of an S corporation is not subject to self-employment tax.

If you answeed "Yes" on line 27, follow the instructions below. If you fail to follow these instructions, the IRS may send you a notice of additional tax the because the amounts reported by the partnership or S

## Losses Not Allowed in Prior Years Due to the Al-Risk or Basis

Ence your avail proxyear unallowed losses that are now destackle on a separate line moduren (b) of the 28. Do not combrine these koses with, or net them against, any correct year amounts from the partnership or S corporation.

· Enter "PYA" (prior year amount) in

Schedule K I to your return Keep a for your records If you are treating thems on your tax return-differently from the way the extite or trust reported them on its return, you may have to file Form 8082.

## Passive Losses Not Reported on Form 8582

\$582, enfect any prior year unallowed bases on a separate fire modumn (f) of line 28 Do not combine these losses with or net them against, any current year amounts from the partnership or 5 corporation. If you are not required to file Form

Enter "PYA" (prior year amourn) in column (a) of the same line

If you have estimated taxes credited to you from a trust (Schoolde K.1, Inve 144), write "ES payment claimed" and the amount on the defend line next to line 37, but to the thick this amount in the total on line 37, linesed, either the amount on Form 1000, line 62.

### Unreimbursed Partnership

You may deshet unreimbursed outhough and receasing purporting expenses you paid on behalf of the purporting on Schedule E if you were required to pay these expense unies the purporting agreement except amounts deshe table only as itemized behat table, which you must ender on Schedule A).

A U.S. person who transferred property as a freign trust may be the property the moment exerted by the trust as a result of the transferred property if, churg, 2003, the trust had a U.S. berefering Se extrain 079. An individual who reserved a dambu of from on with war the grande of or transferred to, a foreign trust most abso complete Part III of Schedule & Ifyram 1900) and may have to file forms 3520 in askin they the course of the foreign trust must end the owner of a foreign trust must end the trust files an armual difformation return of foreign trust must end difformation return on forms 3520 in amust difformation return of foreign trust must end difformation return on forms 3520.

 Enter unrembursed partnership ex-penses from norpassive activities on a sep-arate line in column (h) of line 28. Do not combine these expenses with or net them against, any other amounts from the partnership.

 If the expenses are from a passive activity and you are not required to file Form \$582, enter the expenses related to a passive activity on a separate late in column (f) of late 28. Do not combate these expenses with, or net them against, any other

amounts from the partnership

• Enter "UPE" (unreambursed partner-ship expenses) in column (a) of the same line.

#### Line 28

For norpassive income or loss (and passive losses for which you are not fluig Form \$852), error in the applicable column of line 28 your current year ordinary no now of loss from the particulation of Scopora for Report es it related atom in the applicable columns. Report es it related atom in the applicable columns are to the fluid of a separated line (ollowing the line on which you reported the cuncil year ordinary income or loss Also error a description of the related stem (for example, depletion) in column (a) of the same

If you are required to file Form 8582 before completing Schedule E.

Part IV Enter the totals of columns (d) and tee on line 39 of Schedule E. If you also completed Part I on more than one Sched-ule E. use the same Schedule E on which you entered the combined totals in Part I

REMIC mome or loss is not mome or loss from a passive activity

Note. If you are the bolder of a regular interest in a REMIC, do not use Schadule E to report the income you received, Instead, report it on Form 1040, time 8a. If you are a beneficiary of an estate or trust, use 2-ball III to report you part of the income (even if not received) or loss You should receive a Schedule K-1 effecting 1041) from the fallociary. Your copy of Schedule K-1 and as metriculous will tell you where on your return to report the nems from Schedule K-1. Do not attach

Column 10.1 Report the total of the anounts shown on Schablest Q, line 2c. This is the smallest amounts you at allowed in report at your tast bet income Form 10.00, line 30b, line 30b this shorte smallest amount you are allowed to report as your alternative minimum taxable income (AMTI) from 0.23, then 28.

If the amount in column (c) is larger that your knock uround otherwise. Be, eried the amount from colourn (c) on the 100 Minishy, if the amount in column (c) is larger than your amount in column (c) is larger than you will work that the amount from column (c) on Form 0.251, the kft of this amount on Krein 1040) or 6.251.

Note. These rules also apply to extates and trusts that hold a testibul interest in a REMIC. Be sure to make the appropriate entires on the compatable lines on Form



Do not include the amount shown in column (c) in the total on time 39 of Schedule E.

Column (e). Report the total of the amounts shown on Schedule(s) Q, line 36. If you itemize your deductions on Schedule A, include this amount on hise 22.

#### Summary

Estate Mortgage Investment Conduits (REMICs) Income or Loss From Real

#### Line 42

You will not be charged a penalty for un-derpayment of estimated tax if If you are the holder of a residual interest in a REMC, to be Part I'v in report your total abare of the REMUC's tardle income or lors for each quarter included in you tax year. You should resolve. Schedule Q from 1060- and instructions from the REMUC for each quarter. Do not attach Schedule Q to your return. Keep them for your records.

1. Your gross farming or fishing income for 2002 or 2003 is at least two-thirds of your gross axome and
2. You file your 2003 tax return and pay
the tax due by March 1, 2004

If you are treating REMIC trems on your tax return differently from the way the REMIC reported them on its return, you may have to tile Form 8082.

If you are the holder of a residual interest in more than one REMIC, attach a con-umation altest using the same format as in

· Form 8824 to report like-kind ex-

# Use Schedule F (Form 1030) to teport farm moome and expenses. File it with Form

2003 Instructions for Schedule F

Department of the Treasury (MV) Internal Revenue Service

This activity may publicat you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more infer 1040, 1041, 1065, or 1065-B

From Farming Profit or Loss

Additional information. Pub. 225 has samples of filled-in forms and wheelube, and bass important dates that apply to farmers.

Section references are to the Internal Revenue Code unless otherwise noted

### use certain highway trucks, truck strailers, trackers effects, or buss in your farming business, you may have to pay a Federal highway motor vehicle use tax See the Instructions for Form 2290 to find out Highway Vehicle Use Tax. If you if you owe this tax Other Schedules and Forms

sions. You may also have to file an unformation return if you told \$5,000 or more of consumer products to a person on a buy-self, deposit-commission, or other similar basis for result. For details, Information Returns. You may have to file information returns for wages paid to emplayees, certain payments of fees and see the 2003 General Instructions for Forms 1099, 1098, \$496, and W-2G. other nonemployee compensation, unter-est, reints, royalties, armuities, and pen-

you received cash of more than

\$10,000 ut one or more related transactions in your farming business, you may have to file Form \$300. For details, see Pub. 1544 Statement. If you entered into a reportable transaction in 2003, you must use Form 8886 to disclose information if your Feeleral income tax liability is afkeved by your participation in the trans-action. For more information, see Reportable Transaction Disclosure Statement in the Instructions for Schol ule Con page C-1 Reportable Transaction Disclosure

### **Estimated Tax**

If you had to make estimated tax payments in 2003 and you underpaid your estimated tax, you will not be charged a penalty it both of the following apply Vour gross farming or fishing in-come for 2002 or 2003 is at least two-thirds of your gross meome.

 You file your 2003 tax return and pay the tax due by March I, 2004 For details, see Pub. 225

General Instructions

 Schedule E to report remail axone from pastureland that is based on a flat charge Report this mome in Part 1 of Schedule E. But report on line 10 of Schedule F paxture income received from taking care of someone else's livestock. You May Have To File

Schedule J to figure your tax by averaging your farm income over the pre-vious 3 years. Doing so may reduce your

Schechile SE to pay self-employment tax on invoore from your farming

assets placed in service in 2003, to claim amortization that began in 2003, to make certain tangible property, or to report in-formation on vehicles and other listed • Form 4562 to claim depreciation on an election under section 179 to expense property

• Form 4684 to report a casualty or theft garn or loss involving farm business property including livestock held for draft, breeding, sport, or dairy purposes

as losses due to death of livestock or See Pub. 225 for more information on how to report various farm losses, such damage to crops or other farm property.

changes, or involuntary conversions (other than from a casualty or theft) of cerum farm property. Also use this form to report sales of livestock held for draft, · Form 4797 to report sales, exbreeding, sport, or dairy purposes.

if you did not materially participate (for self-employment tax purposes) in the This income is not subject to self-em-ployment ax See Pub 225. · Form 4835 to report renal income based on farm production or crop shares management or operation of the farm.

## Specific Instructions

Bo not complete the block labeled "So-cial security number (SSN)." Instead, enter your employer identification num ber (EIN) on line D. Filers of Forms 1041, 1065, and 1065-B

### Lines A and B

On line A, eract your principal crop or activity for the current year.

On line B, exter one of the 14 principal agricultural activity codes listed in Part IV on page 2 of Schedule E. Select the code that best describes the source of most of your income.

Line C

continuously reserved it and deduct or perses in the year you post them. However, if the payment of an expenditure creates an used having a useful life that extends substantially beyond the close of the year, it may not be deductable or may be deductable outly in part for the year of the payment. See Pub. 225. If you use the east method, check the box labeled "Cash." Complete Parts I and II of Schedule E. Generally, report income in the year in which you actually or

which you earned it and declact expenses in the year you incurred them, even if you did not pay them in that year. Accound busis taxpayers are put on a cash basis for declacting business expenses owed to a related cash-basis taxpayer. Other roles decembe the timing of de-If you use the accrual method, check the box labeled "Accrual" Complete Parts II, III, and line 11 of Schedule F. Generally, seport income in the year in

ductions based on a onomic performance. See Pub. 538

method of accounting. A farming synth cate may be a partnership, any other moncoporate group, or an \$ corporation. Forming syndicates carnot use the cash method of accounting. A farming syndi-

 More than 35% of the loss during any tax year is shared by limuod partners of limited respersence. A builded part-ner is one who can lose only the amount invested or required to be invested in the ever been for sale in a way that would require registration with any Foderal or partnership A limited entrepreneur is a person who ches not take any active part in managing the business. state agency of

### Line D

You need an employer identification number (EIN) only if you had a qualified redirement plan or were required to file an employment, excise, estate, tunt, part neetsin, or akolod, tobacco, or fareams are neutra II you need an EIN, fite Form SS4. If you do not have an EIN, leave line D Mark. Do not exter your SSN.

#### Line E

of material participation for purposes of the pristor serving rules, see the turner, tooms for Schedie C, line G, on page C2. If you meet any of the material participation tense described in those memorous, these the Yes\* box. For the definition Material Perticipation

viving spouse is ucated as materially par-ticipating in a faming advoly if the real property used for taming meets the es-tate tax rules for special valuation of tam property passed from a qualifying decedent, and the surviving spouse ac-tively manages the fam If you are a retired or disabled farmer, you are treated as materially participating in a farming business if you materially participated 5 of the 8 years preceding your retirement or disability. Also, a sur-

Check the "No" box if you did not materially participate. If you checked "No" and you have a loss from this business, see Limit on Passive Losses below. If you have a provist found mits business seriousy but have current year losses from other passive activities or prior year unallowed passive activities or prior year unallowed passive activities or prior year unalstructions for Porm 8892.

Limit on Persire Losses. If you checked the "Nes" box and you have a loss from this business, you may have to use Form 8582 to figure your allowable, lors, if any, to enter on Schedulle F. line 36. Generally, you can debut losses from

passive activities only to the extent of in come from passive activities. For details, see Pub. 925

## Part I. Farm Income-

Cash Method

. The interests in the business have

In Part I, show in ome re-cived for items fined on lines I through IU. Generally, count both the cash actually or constunctured by received and the fair marker value of good or or other property received for these farms. Income is constructuredly reserved for these farms. Income is constructuredly reserved for these farms. Income is constructuredly reserved for the sixtle for you to use However. Imp pro-carried for you to use However. Imp pro-carried maker the Federal Agriculture lapprovement and Reform Act of 1996 are required to be included in income only in the year of actual receipt.

If you ran the farm yourself and re-ceived rears based on crop shares or farm production, report these rents as income on line 4

#### Because of Weather-Related Conditions Sales of Livestock

If you sold livestock because of dought, look or other weather related contlitions, you can elect the to report the meone from the sale in the year office the year of sale if all of the following apply.

 You can show that you sold the live-stock only because of weather-related con-· Your main business is farming.

Your area qualified for Federal and.

### Forms 1099 or CCC-1099-G

If you received Forms 1099 or CCC-1099-G showing amounts past to you, first determine if the amounts are to be included with farm mount. Then, use the following chart to determine where to re-port the income on Schedule E. Include the Form 1099 or CCC-1099 G amounts in the total amount reported on that Inne.

Where to report	Line Sa and	Line	Line St.	ine de
orm	000-PATR 000-A	099-MGSC (for crop insurance)	099-G or CCC-1099-G (for dissuer payments)	(for other agricultural

You may also receive Form 100-MISC for other types of income. In this case report of on whithever line best describes the income feet example. If you received a Form 1099-MISC for custom farming work metable this amount on line 9. "Custom free (machine work) income."

### Lines 1 and 2

On line 1, show amounts received from sales of livestock and other items bought for resale. On line 2, show the cost or other basis of the livestock and other items you actually sold.

Show amounts received from sales of live-stock, produce, grains, and other products Line 4 you raised

### Lines 5a and 5b

If you received distributions from a cooperative in 2003, you should receive Form 1009-PATR. On line 54, show your total detributions from cooperatives. This in-cludes patronage dividents, rampatronage distributions, per-unit retain allocations, and colemption of nonqualitied notices and per unit retain allocations.

Loans, Generally, you do not report CCC loan proceeds as income. However, if you pledge part or all of your production to secure a CCC loan, you may elect to report

Commedity Credit Corporation (CCC)

Lines 7a Through 7c

ket gain on line 6b.

ceived property as parorange dividents, report the fur market value of the property as
income. Include east advances received
from a marketing cooperative. If you received per una retains in east, show the
amount of card if you received qualified
per unit retain certificates, show the sared
dollar amount of the certificates. cert and the dollar amount of qualified written notices of allocation. If you re-Show patronage dividuals

Do not include as income on line 5b patronage divalends from buying personal or family items, capital assets, or depreciable assets. Enter these amounts on line 5a only If you do not report paronage divi-dends from these items as moone, you must subtract the amount of the dividend from the cost or other bans of these Rema

### ines 6a and 6b

uer on line 6s the total of the following

 Market gain from the repayment of a cured Commodity Credit Corporation CC) loan for less than the original loan Price support payments.

Cost share payments (sight drafts). Diversion payments.

2

materials (such as fertilizer or lime) or servaces (such

· Payments in the form of

as grading or building dams?

ble crop insurance proceeds, you must de fer all such crop insurance proceeds (including Federal disaster payments). Generally, if you clost to defer any eligi-

These mounts are government payments you received usually reported to you on Form 1090-6. You may also receive Form CCC-1090-6 from the Department of Agriculture showing the amounts and

Enter on line 8b the taxable amount of the proceeds you received in 2003. Do not include proceeds you elect to include in income for 2004. Enter on line 8a the total crop insurance proceeds you received in 2003, even if you elect to include them in income for 2004.

On line 6b, report only the taxable amount. For example, do not report the market gain shown on Form CCC-1099-G on line 6b if you elected to report CCC loan.

types of payments made to you

Enter on line 8d the amount, if any, of crop insurance proceeds you teccived in 2002 and elected to include in income for 2003.

proceeds as income in the year received execting a Through Celebon. No gain results from receipts on of the commodity because you previously reported the CCC bong proceeds as wrome. You are used as reputchasting the commodity for the amount of the hoar repayment. However, if you did not report the CCC bong proceeds under the elected you will not report the CCC bong proceeds under the elected you want report the CCC bong proceeds under the elected you must report the CCC.

### Line 10

Use this line to report income not shown on lines 1 through 9, such as the following. Illegal Federal irrigation subsidies See Pub. 225

Bartering income.

you must include the canceled amount in strone. If steed a tempt's function insti-tution, or cacifu union canceled or (egave debt you owed of \$600 or more, it should early ou a Form 1099-C, or smiler state-ment, by February 2, 2004, showing the amount of debt canceled in 2003, However, certain solvent farmers may exclude can-celed qualified farm incheschess from in-come. To fard out if you mart include any cancellation of debt in income, see Pub. 225. Income from cancellation of debt.
 Generally, if a debt is canceled or forgiven,

the loan proceeds as income in the year you erector them, aread of the year you sell the crop. If you make this electron can set the electron in a price year), report loan forced by our certical in 2003 on line 71. And, a statement to your return showing the details of the loan's).

· State gasoline or fuel tax refund you received in 2003.

If you did not elect to report the loan

proceeds as income, also include the feited amount on line 7c.

ځ

₹ Z

Porfelsed CCC Loans, Include the amount forfeited on line 7b, even if reported the four proceeds as moune.

The amount of credit for Federal tax paid on fuels claimed on your 2002 Form 1040.

• Any recapture of cavess depociation in bluding any section 179 experts of obtain out, if the business use percentage of any hand property decreased to 50% or less in 2003. Use Form 479 to figure the coupure, See the merucetres for Schelle C. The amount of credit for alcohol used as fuel that was entered on Forms 6478. line 13, on page C-4 for the definition of histed property.

If you did elect to report the bain pro-ceeds as investing, you greatily will not have an energy on live C. But if the amount for leised is different from your basis in the commodity, you may have an entry on time Te.

See Pub. 225 for details on the tax con-sequences of electing to report CCC loan proceeds as income or forfeiting CCC

 Any recapture of the deduction for clean-fuel vehicles used in your farming business and clean-fuel vehicle refueling property. For details on how to figure re-capture, see Pub. 535. property (other than vehicles) when the business use percentage drops to 50% or less. See Pub. 946 to figure the amount. The inclusion amount on leased listed

> proceeds in the year you receive them. Federal crop distator payments are treated as crop insurance proceeds. However, if 3003 was the year of damage, you may elect to include certain proceeds in income for 2004. To make this election, check the box on line So and attach a statement to your return. See Pub. 225 for a description of the proceeds for which an election may be

In general, you must report crop insurance

Lines 8a Through

moday futures contracts if the contracts were made to protect you from price changes. These are a form of business in-. The gam or loss on the sale of com-

sorance and are considered hedges. If you had a loss in a closed futures contract, enclose it in parentheses. and for what you must include in

For property acquired and control of the property acquired and control of the property acquired and control of the property of

Purchase or sales contracts are not true leekes of the Grest bassed that aleady oc-curred. If you bought or sold commodity futures with the large of making a profit due to itswarble pracechanges, report the profit of loss on Form 6781 meach of this line.

### Part II. Farm

### Expenses

taxes, insurance, or repairs on your home) that do not produce farm income. Personal or living expenses (such as Do not deduct the following.

 The value of animals you raised that • Expenses of raising anything you your family used

 Inventory losses Personal losses.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

or capitalized. These expenses include the direct costs of the property and the share of any indirect costs allocable to that property. However, these rules generally do not apduced real or targible personal property or sequired property for resale, certain expenses must be included in inventory costs Capitalizing Costs of Property. If you prophy to expenses of:

f. Producing any plant that has a preproductive period of 2 years or Raising animals, or

3. Replaning certain crops if they were lost or damaged by reason of freezing temperatures, disease, drought, perts, or easu-

Note. Exceptions I and 2 above do not ap-ply to tax shelters, farming syndxates, or partnerships required to use the accural method of accounting under section 447 or

rather than capitalize the expenses of pro-ducing a plant with a preproductive period of more than 2 years. See Election To Beditor Certain Preproductive Period Expenses on page F-4. But you may be able to currently deduct

Do not reduce your deductions on lines 12 through 34e by the preproductive period

Form 5500 File this form for a plan

expenses you must capitalize. Instead, enter the total amount capitalized in patentheses on line 34f. See Preproductive Period Expenses on page F-6 for details.

If you revoked an election made before 1883 to clockst preproductive pe-red expense for annuls, you must con-tinue to 1990 the alernative degree inten-tivate to 1990 place in service while-your election was in effect. Also, the ex-penses you previously chose to deduct will have to be receptured as ordinary acome when you dispose of the annuls.

section to count of each or representation of our principles. If the preproductive period of any plant you produce is more than 2 years, you may choose to currently deduct the expenser rather than capitalize them. But you may not make this election for the corst of planting or growing current amond produce that are necessary of the tan year beginning with the tax year you planted them in their permisent and the 4th tax year beginning with the tax year you planted them in their permisent permisent the permisent permisent the permisent permisent the permisent permisent the permisent permisent permisent the permisent permisent the permisent Blection To Deduct Certain Preprinductive ng male the election.

Note. In the case of a partnership or S cor-portion, the fection must be made by the partner or shareholder. This election may not be made by tax referer, farming syndi-ciales, or partners in partnerships required to use the accusal method of accounting under socion 443 or 448s.

If you make the election to deduct perpoductive expressed for plants, any gain you sealize when desposing of the plants in you sealize when desposing of the plants in ordering with the amount of the perpoductive expresses you deducted. Also, the alternative depreciation rules apply to prosperity placed in severe in any tax year your election is an effect. Unless you deduct IRS owners, you must make this election for the first tax year an which you organs in a farming business producing the production of property subject to the capi-ralization rules. You may not revoke this election without IRS consent.

For details, see Pub. 225

Prepaid Parm Supplies. Generally, if you use the calt method of accounting and your prepaid farm supplies are more than 50% of your other debackable farm expenses, your debacknow for those supplies may be limited. Prepaid farm supplies in Nues of consumed during farm supplies in Nues of consumed during. in a later tax year if you were to (a) capital-ize the cost of poultry bought for use in your farming business and docket it ratably over the lesser of 12 months or the useful life of the poultry and (b) deduct the cost of poultry bought for resale in the year you sell or otherwise dispose of it. the year. They also include the cost of poul-try that would be allowable as a deduction

If the limit applies, you can deduct pre-paid farm supplies that do not exceed 50%

of your other deskutible farm expenses in the year of payment. You can deskut the excess only in the year you use or consume the supplier (other than poultry, which is deskutible as equismed above). For details and exceptions to these rules, see Pub. 2.5.

### Line 12

You can dehict the actual expenses of run ming your can or make of take the standard miletage rate. You must use actual ex-pense if you used your which led him or you used mare than one which le milltan-outly in your farming business funds as in the operations. You cannot use actual ex-penses for a kessed vehicle if you previ-ted outly model the standard miletage rate for that vehicle.

You can take the standard mileage rate 2003 only if you:

Owned the vehicle and use the stan-dard mileage rate for the first year you placed the vehicle in service or

Leased the vehicle and are using the standard mileage rate for the entire lease period (except the period, if any, before 1998)

If you deduct actual expenses:

• Include on line 12 the business portion of expenses for gasoline, oil, repairs, mur-

mee, tires, license plates, etc., and

 Show depreciation on line 16 and rent or leave payments on line 26a.

If you take the starriard mileage rate, multiply the mannes of business makes by 36 cents. Add to this amount your parking fees and tolks, and enser the total on live 1.2 Do not debtout, or your actual operating expression, or your actual operating experioes.

must provide the information requested in Part V of Form 4562. Be rure to attach Form 4562 to your return If you claim any on or track expenses (actual or the standard mileage rate), you

For details, see Pub. 463.

### Line 14

Decketible soil and water conservation ex-species generally are those that are paid to conserve soil and water or to prevent erro-son of land used for farming. These ex-penses include that are not limited to) the cost of leveling, grading and lerits sing, con-tour furrowing the construction, control, and protection of diversion character, dutin-and protection of diversion character, dutin-sed dictions, earther dims, water-courses, outlet and portice the earlier attention of breath, and the planning of wandrentics.

These expenses can be deducted only if approved by the Natural Resources Conservation Service of the Department of Agnoculture for the area in which your land is they are cons

keated Ino planexies, the expenses must be consistent with plan of a comparable state agency. You carnot delact the expenses it they were paid on incurred for farmly used in farming in a foreign courty.

Do not deduct expenses you paid or in-curred to drain or fill wetlands, to prepare land for center pivot urigation systems, or to clear land.

Your desherton may not exceed 25% of your gross is roome from farming (excluding order and my certain gains from selling seeds exclusing action machines) and larish If your comest vation expenses as more than the limit, the excess may be carried forward and decrease may be carried forward and decled in litter tax, years, Nowever, the amount desherible for any 1 year may not exceed the 25% gross moone limit for that

The prepayment had a business purpose and was not made merely to avoid tax.
 Defineing the prepayment will not

feed rather than a deposit.

materially distort your income

For details, ree Pub. 225

If all of the above apply, you can deduct the prepaid decay which is nebject to the overall limit for Prepaid Farms Supplies explained on page F-4. If all of the above do not apply, you can debate the prepaid feed only in the year it is consumed.

### Line 15

Erner amounts paid for custom hire or machire work (the machine operator nished the equipment)

Line 20

Do not include amounts paid for tertal or lease of equipment that you operated yourself Instead, report those amounts on line 26a.

### Line 16

Line 22

You can deduct depreciation of buildings, improvements, cars and tracks, machinery, and other farm equipment of a permanent

Do not deduct depreciation on your home, furniture or other personal atems, land, fivestuck you bought or raised for metale, or other property in your unvertiony.

You may also elect under section 179 to expense a portion of the cost of certain tangable property you bought in 2003 for use m your farming business

For details, are hiding when you must complete and attach Form 4562, see the mattuctions for Schedule C, line 13, on page C-4

### Line 17

Deduct contributions to employee benefit to goggiant that are not universal portion of a perasion or professionary plus included on line 25 Examples are accident and health plus, geoupterm the insurance, and dependent are assistance poperior.

tions you made on your behalf its a self-em ployed person to an acceleration health plan or for group-term life matrane. You may be able to declact on Form 1040, time by the amount you paid for brath insur-ance on behalf of yourself, your spouse, and dependent event if you do not itemize and dependent event if you do not itemize Do not include on line 17 any contribu-

23 the uterest you paid for 2003 to banks or other financial institutions for which you received a Form 10% for similar state ments. If you did not receive a Form 10%, enter the interest on line 23b

your deductions. See the instructions for Form 1040, line 29, for details.

If you paid more mongage interest than as aboven on Form 1008, see Plbb. 535 to find out if you can claher the additional interest. If you can, include the amount on line 23s, Attach a statement to your return explaining the difference and exter "See stackhoff in the margin next to line 23s.

If you use the cash method, you cannot deduct when paid the cost of feed your livestock will consume in a later year unless all of the following apply. The payment was for the purchase of

Line 18

(other than your spouse if you file a journ etern) were filed for and post unerest on the mortigge and the other person received the Form 1998, include your state of the increas on line. 23b. Annea has a resement to your return aboving the name and address of the person who received the Form 1998. In the margin next to line 23b, enter "See attached." If you and at least one other person

Do not deduct interest you prepaid in 2003 for later years; unclude only the part that applies to 2003.

### Line 24

Do not include the cost of transportation incurred in purchasing inventor held for result as feight paral. Instead, add these costs to the cost of the livestock, and deduct them when the livestock is sold.

Do not include amounts paid to yourself. Reduce your deduction by the current year oxedits claimed on: · Form 5884, Work Opportunity Enter the amounts you paid for farm labor.

 Porm 8544, Empowerment Zone and Renewal Community Employment Credit, • Form 8845, Indian Employment Credit Credit

Declact on this line premiums paid for farm burners in unuarice. Defact on line 17 amounts paid for employee accident and health insurance. Amounts etedled to a re-eve for all-finantime or permaning paid for a policy that pays for your bestermings the to suckness or disability are not deduct.

· Form 8884, New York Liberty Zone · Form 8861, Welfare-to-Work Credit,

Court the cost of boarding farm labor but not the value of any products they used from the farm. Court only what you paid household help to care for farm laborers. Businers Employee Credit.

If you provided taxable fringe benefits to your employees, cruters, such a personal use of sear, do not an about the or from almounts you depoctated or delicited ebe

differently. "Interest allocation" rules require you to allocate (classify) your interest expense so a is deducted on the correct line.

of your return and receives the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule F.

on its type. For example, home mortgage interest and investment interest are treated

Interest Allocation Rules. The tax treatment of interest expense differs depending

Lines 23a and 23b

Line 25

Generally, you allocate interest expense by tracing how the proceeds of the loan are used. See Pub. 53% for details

your main home and any of the proceeds from that debt were used in your farming business, see Pub. 535 to figure the amount

to include on lines 23s and 236

If you paid merest on a debt secured by

employed per son, enter combutants made is an employer on your behalf on Form 1040, hire 30, not on Schedule F. employee pension, profit sharing, or sum-ity plans If the plan included you as a nelf Erier your deduction for contributions to

Generally, you must file the applicable form listed below if you mastizin a penson, profit sharing, or other funded-defeared compensation plan. The filing requirement is not affected by whether or

How To Report. If you have a montgage on real property used in your farming business (other than your main home), exter on line

not the plan qualified under the futernal Reverue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these

ore participant plan. A one-participant plan is a plan that only covers you (or you and your spouse). that is not a one participant plan (see be low).

For details, see Pub. 540

### Lines 26a and 26b

If you rented or leased vehicles, machinesy, or equipment, enter on line 26a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduc-tion by an inclusion amount. For details, see the instructions for Schedule C, Imes 20a and 20b, on page C-5.

Enter on line 20b amounts paid to rent or leave other property such as pasture or farm land.

### Line 27

Euer amourts you paid for repairs and maintenance of farm buildings, machinery, and equipment. You can also ire lade what you paid for tools of short life or maintail cost, such as shovels and rules.

Do not deduct repairs or maintenance on your home.

### Line 31

You can deduct the following taxes on this

· Real estate and personal property taxes on farm business assets.

you paid to match what you are required to withhold from farm emplayees' wages and any Federal unemployment tax paid Social security and Medicare taxes

· Federal highway use tax.

self-employment tax. However, you may deduct one-half of your self-employment tax on Form 1040, line 25. Do not deduct the following taxes on Federal income taxes, including your this line.

· Estate and gift taxes.

improvements, such as paving and sewers. · Taxes assessed for

e Taxes on your home or personal use State and local sales taxes on property purchased for use in your farming business instead, treat these taxes as part of the cost

of the property.

Other taxes not related to your farm

Errer amounts you paid to gan electricity, veter, eds., to brothers use on the furn Do not rechele personal utilides. You cannot deduct the best rest including taxes) of the furn electrone time into your residence, even if you use it for your farming business. Buryou can rich that we more than the cost of the buse rase for the first phone line. For example, if you had seen ond phone line, you can deduct the human personals of the change of the thin in the cost of the change of the thin in the following the there are charges.

For details, see Capitalizing Costs of Property on page F-3 and Pub. 225.

### Lines 34a Through 34f

Include all ordinary and necessary farm ex-penses not deducted elewhere on Schedule F, nuch as advertising, office supplies, etc. Do not mistiled fitter or penulkes paid to a government for violating any law.

ing forestation and referentiation costs over all months You can also marriez certain business starting costs over a period of at least 60 months For details, see Pub. 33. For amortration that begins in 203, you must complete and attach from 459.2. Amortization. You can amortize qualify

If you have a net profit on line 36, this amount is earned income and may qualify you for the earned income credit if you meet certain conditions. See the instruc-tions for Form 1040, line 63, for details. At-Risk Loss Deduction. Any loss from this activity that was not allowed as a de-duction last year because of the at-risk rules is treated as a deduction allocable to this

Bad Debts, See Pub. 535. activity in 2003.

lose from a farming activity and (b) mounts in the activity of which you are not at rais, you will have to complete Form \$128 to figure your allowable lost. The strick rulet generally into the amount of loss (medaling loss on the deposition of the medium of the completing loss on the deposition of assets) you can claim to the amount you could actually lose in the activity. At-Rick Rules. Generally, if you have (a) Business the of Your Home. You may be able to deduct contain express for business use of your home, subject to limitations. Use the workthest in Pub. 837 to figure your althoughe deduction. Do not use Form 8379. Declaration for Cham-Feel Vehicles and Clean-Feel Vehicle Retriebing Property. You may declared part of the count of quali-fied clean-feel vehicle property used in your farming business and qualified clean-fael vehicle refueling property. See Pub. 535.

Oreck box 37b if you have amounts for which you are not at risk in this activity. such as the following.

activity, to acquire property used in the ac-vity, or to acquire the activity that are not accurately your own property (other than property used in the activity). However, there is an exception for certain neuro-course financing between by you in con-nection with folding real property. Norrecourse fours used to finance the

> Legal and Professional Rees. You can de duct on this line feer for tax advice related to your farming business and for prepara-tion of the tax forms related to your farming business.

activity, or used to acquire the activity) that are protected against loss by a guarantee, dop-loss agreement, or other similar ar- Cash, property, or borrowed amounts used in the activity (or contributed to the rangement (excluding carualty insurance and insurance against tort liability).

ally, you can deduct expenses for farm business travel and 50% of your business made and ensett inment. But there are ex-ceptions and limitations. See the instruc-tions for Schedule C, lines 24s decough 24s, on page C-5.

 Amounts bestouved for use in the ac-tively from a person who has an ancerest in the activity, other than as a creditor, or who is related under section 465(b/3) to a per-ext, etc. Preproductive Period Expenses. If you had perpendentwo period depreses in 3033 and you decided to capitalize them, you man't exten the total of these expenses in parendesse on this 34 and enter "263A" in the space to the \$41 of the total.

if all amounts are at oid, in this business, check box 75 and ender your best on line 36. But if you checked the "No" box on line 36. But if you checked the "No" box on line 15, you may need to complete Forms 8582 to figure your allowable leves on cort 8782.
36. See the Instructions for Form 8582. If you entered an amount in parentheses on the 34 Host was you have perpenductive period expenses you are expitalizing, mb-tract the amount on line 34 from the total of line 12 through 34c. Erner the result on line 35.

Farm Income

Averaging

If you checked bea 37b, see Form 6198 to deferment the a mount of your debatable bos and center that amount on hire 30 Built you decked the Poly box on hire E, your loss may be further limited. See the Irentections for Form 882. If your arrisk amount is zero or set arrer zero on hire 36, see the control on attach Form 6198 to your ream. If you can start Form 6198 to your ream. If you checked box 37b and you do not anach Form 6198, the processing of your tax terms may be deligod. If you have a lors, the amount of loss you can deduct they gor may be fullimed. Go on so ince 37 before entering your lors on line B. A. If you deredded the "We' but so line B. Gon Schwide E. also see the trust ractions for Parm & \$32. Event the net porfit or deductible for them and or from 1040, line II, and Schwide SE, line I. Erastes and usus a reloud tear the net profit or deductible loss have and on Form 1841, line 6, be loss have and on Form 1841, line 6, be Parturethips should not present out enter the profit or deductible conditions on this line and on Form 1841, line 6, before and on Form 1841, line 6, before on this line and on Form 1845, sine 5 (or Form 1846, line 7).

Line 36

Any loss from this activity not allowed for 2003 because of the acteix sules is treated as a deduction allocable in the activity in 2004.

General Instructions

Prior Year Tex Returns

Pug For details, see Pub. 925 Instructions for Form 6198.

You may need copies of your original or anneaded moone tax returns for 2000, 2001, and 2002 to figure your tax on Schedule J. If you do not have copies of those returns, you can get them by filing Form 4546. See your form 1040 instruction booklet to find those by get distinct Keep a copy of your 2003 income tax neurm for use in 2004, 2005, on 2006.

#### ncome—Accrual Part III. Farm Method

mis and crops in your presency if you use this method. See Pub. 226 for exceptions, in ensury methods, how he change methods of accounting, and for rules that require certain costs to be capitalized or in balled in If you use the accrual method, report farm income when you earn it, not when you receive it. Generally, you must include an-

### Line 38

Enter the amount earned from the sale of livestock, produce, grains, and other prod-ucts you raised.

# ines 39a Through 41c

See the instructions for lines 5a through 7c that begin on page F-2.

### Line 44

See the instructions for line 10 on page F-3.

Use Schedule I (Form 1040) to elect in figure your 2003 tax by averaging, over the previous 3 years thase years), all or part of your 2003 taxbe income from your task or business of (arming, Making this election may give you a lower ax if your 2003 income from farming is right and your taxable income for one or more of the 3 prior years was 2003 Instructions for Schedule Department of the Treasury (MX) Internal Revenue Service

If you owe elemative minimum tax (AMT) for 2003 (figured without regard to farm income averaging), filing Schedule J will not techne your total tax for 2003. Filing Schedule J may, however, increase your credit for prior year toniumm tax in a later tax

This election does not apply when figuring your tentative minimum tax on Form 423 (that is; you carned recting your AMT firm income). Also, you do not have to recompute, because of this election, the tax liability of any minor child who was required to use your tax rates in the prior years. friming that you elect to include all of your trackle income from farming on line 2. It may be to you subtracte to include less than be to you subtracte to include less than the full amount, depending on how the amount you include on line 2 affects your tax bracket for the current and prior 3 tax years.

Your elected furn aroune carrot excod your taxbale irone. Also, the portion of your elected furn income treated
as a net capital gain carnot exceed the
madler of your total ret gapital gain or
your not capital gain arribatable to your
friming business. If your develor farm income includes not capital gain, you maid
allocate an equal portion of the not capit
all gain in each of the busy ears. If, for
my beas year, you had a capital loss that
my beas year, you had a capital loss that
eached in a capital loss trayout to the
next tax year, do not reduce the elected
furn aroune allocated to that bus year by any part of the carryover

See Regulations section 1.1301-1 for

nore details.

Additional Information

Specific Instructions

Rarming Business. A farming business is the trade or business of cultivating land

Elected Farm Income

Line 2

or raising or harvesting any agricultural or horticultural commodity. This in-cludes:

 Raising or harvesting of trees bear Operating a nursery or sod farm;

To figure elected farm income, first fig-ure your arable income from farming. Taxable income from farming includes all income, gains, losses, and deductions attributable to any farming business. However, a does not include gain from the sale or other disponsition of lain from

Your elected farm income is the amount of your taxable income from

· Raising ornamental trees (but not evergreen trees that are more than 6 years old when severed from the roots); ing fruits, nuts, or other crops;

 Raining, sheuring, feeding, caring cuttings and an inaright animate, and
 Learing land to a tenar cragged in a farming business, bot only if the lease learner is even in share of the feature is production (not a fixed amount and b) determined under a written agree ment craced into before the tenar her gree squilform actives on the land. A farming business does not include:

Contract harvesting of an agricul-tural or hotticultural commoday grown or raised by someone else or

 Merely buying or reselling plants or animals grown or taised by someone elec. Generally, farm income, gains, losses, and deductions are reported on:

Form 1040, line 7, to the extent of wages and other compensation you received as a shareholder in

Schedule D; Schedule E, Part II; Schedule F; Form 4797; and

Cat No 235144

9-1

of the amount over—

Schodule I, line 8

But not

If Schodule J, line 7, is:

of the

Enter on Schodule J, line 8

But not

If Schodule J.

line 7, is-

Schedule X - Use if your 2000 filing statue was Single

2000 Tax Rate Schedules - Line 8

Enter on

Schedule Y-2-Use if your 2000 filing status was

#### Line 4

Figure the tax on the amount on tine. 3 using the 2003 Tax Table. Tax Rate Schedules, or Qualified Dividents and Capital Gam Tax Worksheet from your 2003 Form 1040 assureton beaklet, or use Schedule D. Fater the tax on fine 4.

### Line 5

Line 3. If you had an NOL for 2000, earer the ransant of that NOLs as figured on line 27 of the 2000 Form 1045. Schedule A, you filed with Form 1445 or form 1000X. If you did not have an NOL for 2000, eater the portion, if any of the NOL earpovers and earphasks to the NOL earpover and earphasks to 2000 that were not used in 2000 and were carried to years after 2000. and long term capital loss carrivorers) ex-ceach the access of the loss on your 2000 Schedule D. Inte 17, over the loss on your 2000 Schedule D. Inte 18. If you had any net operating loss (NOL), car-rybacks no 2000, he sure you refigured your 2000 capital loss carryorer to 2001. 

If you figured your tax for 2000, 2001, and 2002 without using Schedule J, erter on live 5 the taxible income from your 2000 tax seam for a previously adjusted by the IRS, an amended return, etc.) But if that amount it zero or less, complete the workthest ledow to figure the amount to erter on line 5.

If you filed your 2000 tax teams using Telfelie, error the taxble income from your Fleelie Tax Record If you did not file a tax etum for 2000, use the amount you would have respond as your taxble five the profess of the arrow had you been required to file a tax return. Be ture to keep all your records for 2000 for at least 3 years after April 15, 2004 (or the date you file your

Example. John Farmington dist not use itim menue wavangin (or 2004, 2004, nor 2002. John has \$18,000 of elected farm axome on line 2. The taxable uncount before refuterating exemptions shown on his 2000 fearm [040, line 37, axxiv shown on lar \$8, axiv shown on large \$8, axiv shown on l

ever, John Ind. 8,22,559. NOL. in. 2001, 8,0000 of within was remaining to carry to 2000 of within was remained bask 1999. To complete line 10 the work-sheet, John combines the \$9,000. NOL deba, ten with the \$1,000 from his 2000 Form 1040, Ine \$9. The cash is a nega-tive, \$5,000, John's 2000 usable income. which he enters as a positive amount on line I of the 2000 worksheet. lowed for farm in once a reriging pur-poses to the current of the inchoic your expiral loss carrover to 2001. The could happen if the taxble income before sub-tering esemptions shown on your 2001 Form 1040, Inc. 33 (or as previous) ad-sized), sate 8st than zero. Einter the amount by which your 2000 capital loss carryover to 2001 (the sum of your short-2003 tax return, if laters, even if you did Line 2. Any net capital loss deduction on your 2000 Schedule D, line 18, is not al-

instructions for 2000 Taxable

Income Worksheel

not file a tax return for 3000

capital loss carryoves to 2001 as \$7,000 dan skilt the \$5,000 tomo Schekile D, line 18, and the \$7,000 carryover. He substacts from the result the \$7,000 loss on his Schekile D, line 17, and enters \$3,000 on line 2 of the worksheet. he had a \$3,000 net capital loss dechic tion on Schedule D, line 18 (which was also entered on Form 1040, line 13), a \$7,000 loss on Schedule D, line 17, and a However, when John carried back the 2001 NOL to 2000, he refigured his 2000 When John filed his 2000 tax return, 54,000 capital loss carryover to 2001

ule B, Ine 9 John enters the \$2,200 on line 3 of the worksheet, and \$5,200 on line 4. He then subtracts the \$5,200 from the \$8,000 on line 1 and enters the result, John had \$1,000 of taxable ancome in 2000 that reduced the 2001 NOL carryback. The \$2,800 of exemptions and \$3,000 net capital loss deduction also reduced the amount of the 2001 NOL car-ryback. Therefore, only \$2,200 was available to carry to 2002 and later years, as shown on his 2001 Form 1045, Sched enters a negative \$2,800 on Schedule J, line 5 He combines that amount with the \$6,000 on Schedule J, line 6, and enters \$3,000 on Schedule J, line 7. \$2,800, on line 5 of the worksheet. He

Keep for Your Records

17.

Keep for Your Records

2000 Capital Gain Tax Worksheet - Line 8

39,150 50,860 H7,050 286,350

20,854.50 + 38,292.00 + 89,160.00 +

\$35,150 90,800 147,050 288,350

35,150 90,800 147,050 288,350

43,850 105,950 161,450 288,350

\$6,577.30 + 28% 23,965.50 + 31% 41,370.30 + 36% 86,854.50 + 39.6%

\$49,850 105,950 161,450 288,350

\$0 49,850 105,950 161,450 288,350

of the

Enter on Schedule J. lipe 8

But not

If Schodule I, line 7, is

of the

Enter on Schedule J.

But not

If Schedule J.

line 7, is

Schedule Y-1 -- Use it your 2000 lilling status was Married filling jokely or Quelifying widow(er)

Schedule Z-Use if your 2000 filing gatus was Bead of

11,942.75 + 11,942.75 + 30,545.25 + 43,472.25 +

\$2,925 \$2,925 \$2,708 \$1,44,1

21.22 22.92 50.725 80.725

26.250 63,550 132,600 286,350

14,381.50 + 35,787.00 + 91,857.00 +

132,600

\$0 26,250 63,550 132,600 288,350

63.550

1

Use this worksheet only if you enfered capital gain distributions directly on line 13 of your 2000 Form 1040A, and checked the box on that line and elected farm income included on Schedule J, lines 5 and 6, does not lectuce any and capital gain.

Amount from your 2000 Form 1040, line 13 (or Form 1040A, hae 10). Subtract line 2 from line 1 If zero or leas, eater -0. Figure the tax on the arrount on line 3 Use the 2000 Tax Ruo Schedules above \$26,250 if single for 2000, \$43,850 if married filing jointly or qualifying widow(er); \$21,925 if married filing separately, or \$35,150 if head of household · The amount on line I above or Amount from Schedule J, line 7 Enter the smaller of 44448

Enter the amount from time 3 Subtract line of from line 5 If zero or fear, enter -0- and go to line 9 Mukiply one 7 by 10% (10)

Enter the amount from line 7 Subtract line 10 from line 9 H zero or less, enter -0- and go to line 13 Mukpiy has 11 by 20% (20) Enter the smaller of line 1 or line 2 4.5.4.机比拉拉线线

Add here 4, 8, 100 12 Pigure the tax on the amount on line 1. Use the 2000 Tax Rate Schedules above Tax Enter the smaller of line 13 or line 14 here and on Schodule 1, line 8

If line 7 is zero, enter zero on line 8. Otherwise, figure the tax on the amount on line 7 using.

The 2000 Tax Rate Schedules be

. The 2000 Capual Gam Tax Worksheet below, or

figuring the tax on Schedule D. lines 33 and 53)

The Schedule D you filed for 2000 that use the 2000 Tax Rate Schedules be-low instead of the 2000 Tax Table when

Line 8

3

2-5

# 2000 Taxable income Worksheet - Line 5

Complete this worksheet if you figured your text for both 2001 and 2002 without using Schedule J and your 2000 textshe lacome was zero or less. See the instructions above before completing this worksheet.

Figure the taxable income from your 2000 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2000, do not include any NOL earryovers or earrybacks to 2000. Enter the result as a positive amount وم If there is a loss on your 2000 Schedule D, line 16, and that loss (as a positive amount) and your 2000 capital loss carryover to 2001. Subtract from that aum the amount of the loss on your 2000 Schedule D, time 17, and enter the result If you had an NOL for 2000, enfor it as a positive amount. Otherwise, enfor as a positive amount the portion, if any, of the NOL carryovers and carrybacks to 2000 that were not used in 2000 and were carried to years after 2000.

Subtract line 4 from line 1. Eater the result as a negative amount on Schedule I, line 5 Add lines 2 and 3 . . . .

#### Line 9

If you used Schedule J in figure your tax fee, 2002 (this syou enched the amount from five 22 of that Schedule J on Farm 1040), five 42, or on Form 1040X), enter on five 9 the amount from line 14 to morn from five 15 of your 2002 Schedule J If you used Schedule J to figure your tax (or 200) but not 2002, enter on live 9 the amount from line 3 of your 2001 Schedule J.

If you figured your tax for both 2001 and 2002 without using Schedule J. enter on line 9 the taxable income from your 2001 tax return for as previously adjuned 2004 tax anomated entern, etc.). But if that amount is exer or less, complete the worksteet below to figure the amount. to enter on line 9.

If you filed your 2001 tax remm using TeleFile, ear the taxhle income from your TeleFile Tax Record If you dail now if the a tax remm for 2001, use the anount you would have reported as your taxhe income had you been required to file a time the Beate to keep all your records for 2001 until a least 3 years after April 15, 2004 (of the date you file your 2003 as return, if late1, even if you did not file a tax return, if late1, even if you did not file a tax return (a 2001).

Instructions for 2001 Taxable Income Worksheel

tion for exemptions. The result is a nega-

Line 2. Any net capital loss deduction on your 2001 Schedule D, line 18, is not al-

2001 Taxable Income Worksheet-Lina 9

John had a \$3,000 net capital loss dediction on Schedule D, line 18 (which was also entered on Form 1040, line 13), and a \$5,000 so on Schedule D, line 17 (as adjused). He also had a \$17,000 capital loss entroyed to \$70.0. John alds the \$5,000 from Schedule D, line 18, and the \$7,000 carryover. He subtracts from the result the \$7,000 carryover. He subtracts from the result the \$7,000 loss on his Schedule D, line 17, and enters \$3,000 on line 2 of the workstreet. lowed for farm income averaging purgoes to the cutant it do that relater your
capital loss carryover to 2002. This could
happen if the tarkble income before subtracting exemptions flower on your 2001
Form 1040, Ine 37 for as previously adjusted), was less than zero. Einer the
amount by which your 2001 capital loss
emporer by which your 2001 capital loss
emporer by which your 2001 capital loss
emporer by the 17, over 1701
Schedule D. The 17, over 1701
Schedule D. The 17, over 1701
Schedule D. The 18, over 170
your 2001 Schedule D. The 18, the your
your 2001 capital loss carryover to 2002. Line 3. If you had an NOL for 2001. earer the amount of that NOL as figured on line 27 of the 2001 Form 1045. Schedule A, you filed with Form 1045 or Form 10035. If you did not have an NOL for 2001, enter the pottion, if any of the NOL carryovers and entryhedes in 2001 that were carried to years after 2001.

1040, line 37, is a negative \$30,100. A decluction for exemptions of \$2,900 is shown on line 38, and line 39, taxable in-Example. John Farmington did not use farm income averaging for 2000, 3001, nor 2002. The taxable income before subtracting exemptions on his 2001 Form come, is limited to zero. John subtracts from the \$30,100 loss the \$2,900 deduc-

income, which he enters as a positive amount on line 1 of the 2001 worksheet. tive \$33,000, John's 2001 taxable

Adm enters \$22,590 on lare 3 of the worksheet, the 2001 NOL from fit 2001 Form 1015, Schedule A. line 27, of the 53,300 negative taxable income, the \$2,900 education for exemptions, the \$3,000 equital loss deduction, and his \$2.50 strated deduction were not allowed in figuring the NOL. John had a \$22,550 loss on his 2001 Schedule E, the only other item on his 2001 tax return.

\$7,450 on line 5. He enters \$7,450 as a negative amount on Schedule J, line 9. He enters \$6,000 on Schedule J, line 10, and a regative \$1,450 on Schedule J, line 11. If he uses Schedule J to figure his tax 10. 2004, he will errea the negative \$1,450 amount on his 2004 Schedule J as his 2001 taxable income for farm income John enters \$25,550 on line 4 and averaging purposes.

Keep for Your Records

Es.

Complete this worksheet if you did not use Schottle J to figure your tax for 2002 and your 2001 taxable Income was zero or less. See the instructions above before completing this worksheet. Figure the taxable income from your 2001 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2001, do not include any NOL carryovers or carrybacks to 2001. Enter the result as a positive amount. there is a few or your 2000 Schedule D, line 18, and that loss (as a positive finding amount) and your 2001 equial loss carryover to 2002. Subtract from that sum the amount of the loss on your 2001 Schedule D, line 17, and enter the result 2.

Subtract line 4 from line 1. Enter the result as a negative amount on Schedule J, line 9 Add lines 2 and 3.....

and 39, or on lines 15 and 36 of the Schedule D Tax Worksheet)

Exception. You must use the 2001 Tax Computation Worksheet for Certain Dependent and Nonresident Alien In-dividuals on page J. of if you, or your spouse if filing jointly, did not receive (Febre offset) an advance payment of your 2001 taxes and either of the follow-ing apply.

You, or your spouse if filing jointly, could be claimed as a dependent on someone else's 2001 tax return.

• The Schedule D you filed for 2001 that use the 2001 Tax Rate Schedules be-low instead of the 2001 Tax Table when figuring the tax on Schedule D, lines 25

· The 2001 Capital Gain Tax Work-

If the 11 is zero or less, enter zero on the 12. Otherwise, figure the tax on the amount on line 11 using:

Line 12

· The 2001 Tax Rate Schedules

low.

If the 2001 Capital Gain Tax Worksheet or Schedule D also applies, follow the Special Rules on the worksheet on page 1-6 to figure your tax.

You filed Form 1040NR for 2001.

2001 Tax Rate Schedules-Line 12

Schedule X - Uze	if your 2001	Schedule X - Use if your 2001 filing Range was Stagle		Schedule Y.2-	Use if your Married file	Schedule Y.2-Use if your 2001 filing extus was Married filing separately	
If Schedule I, line II, is: Over—	But not over—	Enter on Schedule J. Line 13	of the amount over—	If Schedule 1, line 11, is: Over—	But not over—	Enter on Schedule J. line 12	of the amount cver—
27,050 65,550 136,750 297,350	\$27,050 65,550 136,750 297,350	\$4,057.50 + 27.5% 14,545.00 + 30.5% 95,361.00 + 34.5% 93,374.00 + 39.1%	\$0 27.050 68,550 136,750 297,350	\$0 22,600 54,625 83,250 148,675	\$22,600 54,625 83,250 148,675	\$3,390,00 + 27.5% 12,196,88 + 30.5% 20,927.50 + 35.5% 44,153.38 + 39.1%	\$0 12,600 \$4,628 83,280 83,280
Schedule Y-1—U  ii Schedule J, line 11, is  Over—	fac if your 206 ling jolady or But not over—	Schedute Y.1—Ur. If your 2001 filling status was Married filling jointly or Qualifying widow(er)  If Schedule I,  But not Schedule I,  Over— lite 12	of the emount over—	Schedule Z—UB bo If Sobedule I, line II, is Over—	Use if your 20 household But not over—	Schedule Z.—Use If your 2001 Illing states was Read of household Earts on If Schodule I, In Bur now Schedule I, Over— line 12	of the smount over—
\$0 45,200 109,250 16,500 297,350	\$45.200 109.250 166,500 297.350	\$6,780,00 + 27.5% 24,393,73 + 30,5% 41,858,00 + 38,5% 88,306,75 + 39,1%	\$0 45,200 109,250 106,506 297,350	\$0 36,250 93,630 151,630 297,330	\$36.250 \$3.650 151.650 297.350	\$9,437.50 + 27.5% 21,222.50 + 30.5% 38,912.50 + 35.5% 90,636.00 + 39.1%	\$0 36,250 93,630 151,630 297,350

2001 Capital Gain Tax Worksheet - Line 12

Keep for Your Records

1

Use this worksheet only if you extend ceptral gain charthoutions directly on line 13 of your 2001 Form 10400, and decreed the box on that line and elected farm income included on Schedule I, lines 9 and 10, does not include any net capital gain.

 \$22,050 if single for 2001; \$45,200 if married fiting pointly or qualifying widow(et), \$22,600 if married bling separately; or \$36,230 if head of bousehold. a The amount on line I above or 化不免及抗抗抗抗抗抗

Submer line 2 from line 1. If zero or lens, eater -0. Figure the tax on the amount on line 3. Vie the 2001 Tax Rite Schedules above Exist the smaller of Arnount from your 2001 Form 1040, line 13 (or Form 1040A, lice 10)

Amount from Schedule J. line 11

4444

6. Ener the arrount from line 3
7. Subtract line 6 from line 5 if zero or lear, enter .0- and go to line 9
8. Multiply her 7 by 10% (10)
9. Enter the armount from line 7
1. Subtract line 10 from line 7 ii zero or lear, enter .0- and go to line 13
1. Multiply her II by 20% (20)
3. Add line 4 6, and 1
4. Multiply her II by 20% (20)
3. Add line 4 6, and 1
4. Subtract line on the amount on line 1. Use the 200 Tax Rate Schedules above 6
6. Tax Enter the armaller of line 13 or flue 14 here and on Soledule 1, line 12

5-5

from Schodule D, line 18, and the \$5,000

2001 Tex Compulation Worksheet for Certain Dependents and Nonresident Alien Individuals - Line 12

Use this worksheet only if you, or your spouse if filing jointly, did not receive (before offset) an advance

payment of your 2001 laxes and (a) you, or your spouse of illing |vintly, could be claimed as a dependent on someone clae's 2001 tax return or (b) you filed Form 1040NR for 2001

Special Rules, If:

- The 2001 Capital Cain Tax Worksheet on page 1-5 applies, use this worksheet to figure the tax on those 4 and 14 of the 2001 Capital Gain Tax Worksheet.
- Part IV of the 2001 Schedule D applies, use this worksheet to figure the tax on lines 25 and 39 of Part IV. If the 2001 Schedule D Tax Worksheet applies, use this worksheet to figure the tax on lines 15 and 36 of the Schedule D Tax Worksheet.
- Figure the text on the amount on Schedule J. line II (or the applicable line of the worksheet or achedule listed above). Use the 2001 Tax Rate Schedules on page 1-5.
- Is the amount on line 1 more than the amount shown below for your 2001 filing status?
  - Single or married filling separately—\$900
- Married filips jointly or qualifying widow(cr)—\$1,800
   Head of household—\$1,500
- head of household; \$600 if married filing jointly or qualifying widow(cr). Yes. Enter: 5300 if single or married filing separately for 2001; 5500 if
- Subtract line 2 from line 1. Enter the result here and on Schedule J, line 12 (or the applicable No. Divide the amount on line 1 by 3.0.

**.** 

Keep for Your Records

Schedule J.

Line 13

and long-term capital loss carryovers) ex-ceeds the excess of the loss on your 2002. Schedule D, Inte 17, over the loss on your 2002. Schedule D, line 18. amount by which your 2002 capital loss carryover to 2003 (the sum of your short-If you used Schedule I to figure your tax for 2002 (that is, you entered the amount from line 22 of that Schedule I on Form 1040, Ine 42, or on Form 1040X), enter on line 13 the amount from line 3 of that

2002 that were not used in 2002 and were carried to years after 2002

If you did not use Schedule J to figure your tax for 2002, enter on line 13 the taxabe income from your 2002 tax return for as previously adjusted by the IRS, an amenical return, etc.). But if that amount

is zero or less, complete the worksheet below to figure the amount to enter on

the 2001 NOL that was remaining from 2000 to be carried to 2002. See the exfor exemptions of \$3,000 is shown on Form 10:40, line 40, and line 41, taxable income, is limited to zero. John does not have an NOL for 2002. John subtracts from the \$1,000 negative amount on Form 1040, line 39, the \$3,000 deduction for exemptions. The result is a negative \$4,000. John's 2002 taxable income. which he enters as a positive amount on line I of the 2002 worksheet. amples on pages J.2 and J.4. A deduction you would have reported as your taxable in one had you been required to file a tax return. Be sure to keep all your records for 2002 until at least 3 years after April 15, 2004 for the due you file your 2003 ax return, if later), even if you did not file a tax return for 3002. based for furn income averaging purposes to the externa id alone teaker your capital loss carryover to 2003. This could lappen if the tutable income before subtaving exemptions shown on your 2002. Form 1040, line 39 (or as previously adjusted), was less than zero. Einer the

line 4 and \$3,000 on line 5. He enters \$3,000 as a registre amount on Schodule 1, line 13. He enters \$6,000 on Schodule 1, line 14, and \$3,000 on Schodule 1, line 14, and \$3,000 on Schodule 1, line 15. He was Schodule 1 of figure his tax for 2004, he will enter \$3,000 on his 2004 Schodule 1 as his 2001 taxable in-

Line 2. Any net capital loss deduction on your 2002 Schodule D, line 18, is not al-

instructions for 2002 Taxable

income Worksheet

e,

come for farm income averaging pur-

Keep for Your Records

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Complete this worksheet if your 2002 taxable income is zero or less. See

completing this worksheet.

2002 Taxable Income Worksheet - Line 13

4. Add lines 2 and 3.

5. Subtract line 4 from line 1. Eater the result as a negative amount on Schedule J. line 13. Figure the taxable income from your 2002 tax return (or as previously adjusted) without limiting to zero. If you had an NOL for 2002, do not include any NOL carryovers or carrybacks to 2002. ... | 3. If you had an NOL for 2002, enter it as a positive amount. Otherwise, enter as a positive amount the portion, if any, of the NOL carryovers and carrybacks to 2002 that were not used in 2002 and were carried to years after 2002...... 2. If there is a loss on your 2002 Schedule D, line 18, add that loss (as a positive amount) and your 2002 capital loss carryover to 2003. Subtract from that sum the amount of the loss on your 2002 Schedule D, line 17, and enter the result Enter the result as a positive amount.

was also entered on Form 1040, line 131, a \$17000 loss on Scheddle D. Line 17, and a \$5000 capital loss carryover to 2003 flus 2002 capital loss carryover to 2003 was \$5,000, not \$4,000, because the amount on his Form 1040, line 39, was a regainte \$1,0001, John adds the \$3,000

\$7,000 bss on his Schedule D, line 17, and enters \$1,000 on line 2 of the work worksheet because he does not have an NOL for 2002 and did not have an NOL Line 3. If you had an NOL for 2002, enter the answard of that NOL as figured on line 2.7 of the 2002 Form 1045. Schedule A, you filed with Form 1045 or Form 1040X. If you did in not have an NOL for 2002, enter the portion, if any of the NOL entryovers and carrybacks to

cheet

cerryover from 2002 available to carry to 2003 and later years. The NOLD for 2002 of \$2,200 was reduced to zero be

TeleFile, enter the taxable income from your TeleFile Tax Record. If you did not file a tax return for 2002, use the amount

If you filed your 2002 tax return using

line 13.

John enters zero on line 3 of the

cause it did not exceed his modified tax-able arome of \$4,300 Meditied taxable income is figured by adding back the \$3,000 not capital loss deduction and the \$3,000 of exemptions to negative taxable

income (figured without regard to the NOLD) of \$1,800, John enters \$1,000 on

Example John Farmington did not use farm moone averaging for 2000, 2001, not 2002. The taxable income before subtracting exemptions on this 2002. Form 1040, line 39, is a negative \$1,000. This amount includes an NOL deduction (NOLD) on his 2002. Form 1040, line 21, of \$2,200. The \$2,200 is the portion of

John had a \$3,000 net capital loss de-duction on Schedule D, line 18 (which

4

7-7

If the 15 is zero or less, enter zero on line 16. Otherwise, figure the tax on the amount on line 15 using:

• The 2002 Tax Rate Schedules be-low,

The 2002 Capital Gain Tax Worksheet below, or
 The Schedule D you filed for 2002 that use the 2002 Tax Rate Schedules be-

2002 Tex Rate Schedules-Line 16

low instead of the 2002 Tax Table when figuring the tax on Schedule D, lines 25 and 39, or on lines 15 and 36 of the Schedule D Tax Worksheet.

your TeleFile Tax Record. If you amended your return or the IRS made changes to 4, enter the corrected amount.

# Lines 18, 19, and 20

If you filed your 2000, 2001, or 2002 tax return using TeleFile, enter your tax from

Schedule X —U	Jec if your 200	Schedule X - Use if your 2002 filing natur was Snagle		Schedule Y-2—Use if your 2002 filing strue was Married filing separately	Use of your 2002 filing str Married filing separately	12 filing status was neparotely		
If Schodule I, line 15, is: Over—	But not over—	Enter on Schedule J. Ene 16	of the smooms over—	It Schedule J. line 13, ls. Over—	But not	Enter on Schodule I, Ine 15	, <del>'</del>	over emo
\$0 6,000 27,950 67,700 141,250 307,050	\$6,000 27,930 67,700 141,230 307,030	\$600.00 + 15% 3,890.00 + 15% 3,892.50 + 27% 14,623.00 + 30% 54,720.00 + 35%	\$0 6,800 27,950 67,700 141,250 307,950	4,000 23,350 26,423 56,423 85,975 153,525	\$6,000 23,350 56,423 85,975 153,533	\$600.00 + 11 3,202.50 + 2 12,132.75 + 3 20,997.75 + 3 44,640.23 + 3	# # # # # # # # # # # # # # # # # # #	2 4 8 3 3
Schedule Y-1-	flue if your ?	Schadule Y-1-Use if your 2002 filing status was Married files foledly or Qualifying widow(et)		Schodula Z.—Use	Use if your 2002 household	Schodula Z.—Use if your 2002 filing status was Bend of household	sed of	
If Schedule I, line 15, is: Over—	But not over—	Exter on Schedule J. line 16	of the enount over—	If Schedule J. line 15, is: Over—	But not	Enter on Sebedule J. line 16	ı, r	emode over-
\$0 12,000 46,700 112,839 171,930 307,030	\$12,000 46,700 112,850 171,950 307,050	100% (A00.00 + 75% (A00.00 + 77%) (A00.50 + 20%) (A00.50 + 20%) (A00.50 + 20%) (A00.50 + 20%)	\$0 12,000 46,700 112,830 171,930 307,050	97,430 97,430 96,700 158,600 97,030	\$10,000 37,450 96,700 156,600 307,050	\$1,000.00 + 1 5,117.50 + 2 21,115.00 + 3 39,085.00 + 3 91,742.50 + 3	10% 115% 20% 35% 86%	5 % 3 3 5 E

2002 Capital Gain Tax Worksheet - Line 16

Use this worksheet only if you entered capital gala distributions directly on line 13 of your 2007 Form 10400 (or line 10 of your 2002 Form 10400), and checked the box on that line and elected farm income on Schedule 1, line 2, does not lectude any not ceptial gala.

Anount from Schedule 1, line 15
Anount from your 2002 Form 1040, line 15 (or Form 1040A, line 10)
Subtract fine 2 from line 1 If zero or less, enter .0.
Figure the tax on the arrount on line 3 Ure the 2007 Tax Rate Schedules above
Exar the smaller of . The amount on line I above or

• \$27,950 if single for 2002, \$46,700 if married filing pointly or qualifying widow(ex), \$2.5,150 if married filing separately: or \$37,450 if head of

Enter the amount from line 3.

Subtract the 5 from line 5. If zaro or lear, enter -0, and go to line 9

Muships hear 79 10% (10)

Enter the amount from line 7.

Enter the amount from line 9. If zero or lear, enter -0, and go to line 13

Muships has 11 by 20% (20)

Add there 4, 8, and 1.

Add there 4, 8, and 1.

Spece the tax on the amount on line 1. Use the 2007 Lin Rase Schoolers showed 1 are Enter the amailter of line 13 or line 14 here and on Schoolars 1, line 16. ままのなればははは は

# 2003 Instructions for Schedule SE (Form 1040) Department of the Treasury (TV) Internal Revenue Service

Self-Employment used The Schools Self (From 1040) to figure the tax due on net earnings from self-employment mean. The Social Security Administration uses the information from Schools Self of figure and the social Security program. This tax applies no matter to be social security program. This tax applies no matter to be social security program. This tax applies no matter to be so the social security of Medicare benefits.

Additional Information. See Pub. 533.

If you have conscientists objections to occial security instance because of your memberating in and belief in the teachings of a rolligous next recognized as being in existence at all times since December 31, 1950, and which has provided a reasonable be level of living for its deporter members, you are exempt from SE are if you executed RFS approval by filing Form 4029. In this case, do not file Schedule GD. Instead, write "Exempt-From 4029" on Form 1040, line 55. See Pub. 517 for deatify. Members of Certsin Religious Sects and received IRS approval, you will be centuple too paying SET axon oftone net earnings. If you had no other income subject to SET ax, wine "Exempt—Form 436," on line 55 of Form 1040, How-ever, if you had other earnings of 5400 or more nubject to SET axe, see line A at the top of Long Schedule SE.

Note. If you have ever filed Form 2031 to elect social security coverage on your carrings as a minister you carnot revoke that election.

1. Your net earnings from self-em-ployment (see page SE-2) from other than church employee income were \$400

Who Must File Schedule SE

You must file Schedule SE if:

If you must pay SE tax, include this income of time 2 of either. Shart or Long Schedule SE. But do not report it on line 5x of Long Schedule SE; it is not considered the mptoyee income. Alto, include on line 2.

U.S. Citizens Employed by Foreign Governments or Internstional Organizations

The rental value of a home or an al-lowance for a home furnished to you (in-cluding payments for utilities) and

However, do not include on line 2:

 Retirement benefits you received from a church plan after retirement or The renal value of a home or an al-lowance for a home furnished to you (in-cluding payments for utilities) after retirement. If you were a duly ordained minister who was an employed of a church and you must pay SE tar, the unreimbursed business expenses that you incarred as a danch employer are allowed only as an itemized deduction for income tur purposes. Subtract the allowable amount from your SE earnings when figuring your SE earnings

If you are a self-employed U.S. citizen or resident alten living outside the United States, in most cases you must pay SE tax. You may not reduce your foreign earnings from self-employment by your

foreign earned income exclusion.

U.S. Citizens or Resident Allens Living Outside the United States

If you were a U.S. citizen or resident alter serving outside the United States as a minister or member of a religious order and you must pay SE tax, you may not reduce you met earnings by the foreign boaring acclusion or dechection.

tax on

In most cases, you must pay SE salaries and other income for se Ministers and Members of

See Pub. 517 for deails.

Cat No. 24334P

For 2003, the maximum amount of self-employment income subject to social security tax is \$87,000.

General Instructions

A Change To Note

2. You had church employee income of \$108.28 or more—see Employees of Churches and Church Organizations

Self-Employment (SE) Tax?

Who Must Pay

Self-Employed Persons

Keep for Your Records

1

 The value of meals and lodging pro-vided to you, your spouse, and your de-pendents for your employer's convenience. You must pay SE tax if you had net eternings of \$400 or more as a self-em-ployed person. If you are in business for yourself or you are a farmer, you are self-employed.

You must pay SE Lax on income you entend as a U.S. dizince maployed by a foreign government (or, in certain cases, yo a wholly owned instrumentality of a foreign government or an international organization under the International Organization under the International Organization under the International Organization under the International Organization And American Standard, Pacros Fertonicas International Commonwealth of the Northern Marina Ismonwealth of the Norther

You must also pay SE tax on your share of certain partnership income and your guaranteed payments. See Partnership Income or Loss on page SE-2.

Employees of Churches and Church Organizations

If you had church employee income of \$108.25 or more, you may pay \$5E ux. Church employee income is wages you received as n employee (other than as a minister or member of a teligous order) of a church or qualified church-controlled organization that has a certificate in effect electing an exemption from employee social securpy and Medicate taxes.

security agreements with many countries to eliminate dual taxes under two social security systems. Under these agreements, Exception. The United States has social

you must generally pay social security and Medicare taxes to only the country

you live in.

The United States now has social se-curity agreements with the following

saluries and other income for services you performed as a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practiener. But if you fied Form 4361

count es: Australis, Austra, Belgium, Candá, Chile, Finithy Faree, Gemany, Greec, Ileland, Italy, Lutembourg, the Notherland, Norway, Porngal, South Kores, Spain, Sweden, Switzerland, and the United Knigstom, Additional agree-ments are expected in the future. If you have questions about international social security agreements, you can:

Visit the Social Security Administra-tion (SSA) website at www.socialsecurity.gov/international,

Call the SSA Office of International Programs at (410) 965-3544 or (410) 963-0377 (long-distance charges may ap-ply, or wise to Secult Adamsita-tion, Office of International Programs, P.O. Box 17741, Baltimore, MD

If you rell-employment income is ex-empt from SE tax, you shall get a rate-ment from the appropriate agency of the foreign country veiting; that your self-employment income is subject to so-cial security coverage in that country. If the foreign country with not insue the statement, contact the SSA at the address shown shows. Do not complex Schedule SE bassed, tutch is copy of the state-ment to Form 1040 and enter Texempt, see attached catement" on Form 1040, ine 25.

### More Than One Business

If you had two or more businesses, your not estimage from self-employment are the combined net earnings from all of your businesses. If you had a fers in one business, it reduces the income from another. Reque the combined SE tax on one Schwidte SE. Joint Returns

Show the rame of the spouse with SE in-come on Schedule SE. If both spouses have SE income, each mast file a sepa-rate Schedule SE. However, if one spouse qualifies to one Shord Schedule SE and the other has to use Long Schedule SE, both can use the same form. One spouse should complete the front and the other the sub-

Irclude the lotal profits or losses from all businesses on Form 1040, as appropri-ate. Enter the combined SE tax on Form 1040, line 55.

### Community Income

In most cases, if any of the income from a business (valleding timeng) is common into income, all of the income from that business is SE earnings of the spouse who carried on the business. He fear in each case will determine which spouse carried on the business. If you and your spouse are partners in a partnership, see Partnership locome or Loss on this

If you and your spouse had community income and file separate returns, at-tack Schedie SE on the return of the spouse with the SE income. Also, attach Schedule(s) C, C-EZ, or F to the return of each spouse. If you are the spouse who carried on the business, you may include on line 3, Schedule SE, the nat profit or (1008) re-ported on the other spouse is Schedule C, CEZ, or F (except income rot included in net carnings from self-amployment a replaced on page SE3). Enter on the dotted line in the left of fine 3, Schedule SE, "Community lineone Taxed to Spouse" and the amount of any net profit or (1008) allectated anyour spouse as community income. Carbine that amount with the total of lines 1 and 2 and enter with the total of lines 1 and 2 and enter the result on line 3.

If you are not the spouse who carried on the business and you had not other income nuboct to SE tax, enter "Exempt Community brome" on From 1000, line St, do not fife Schedule SE However, if you had other earnings windstet to SE tax of \$400 or more, enter on the dotted line to the left of line 3, Schedule SE, "Ese empt Community literous" and the arount of the net profit or (lost) from Schedule C-EL, or Fullcarded to you at community income. If that amount it is not to profit, and there is no the order of the line 1 and 2, and enter the centre of the set of line 1 and 2, and enter the centre of the set of line 1 and 2, and enter the centre of the set of line 2 and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2, and enter the centre of line 1 and 2.



Community income included on Schedule(s) C, C-EZ, or F must be divided for income tax purposes on the basis of the community property laws.

### Fiscal Year Filers

If your tax year is a fixeal year, use the tax rate and earnings base that apply at the time the fixeal year begins. Do not prorate the tax or earnings base for a fin-cal year that overlaps the date of a rate or earnings base change.

### Specific Instructions

Real the chart on page 1 of Schedule SE to see if you can be Section A. Short Schodule SE, for if you cann the Section B. Long Schodule SE for either section, you need to know what to include as net emmirgs from self-employment. Read the following instructions is new what in include as net carnings and how to full include as net carnings and how to full include a net carnings and how to full include a net carnings and how to full include as Section 2 of clittles Short or Long Schodule SE. Eiter all regainter amounts

### Earnings From Self-Employment

### What is included in Net Earnings From Self-

In most cases, net carnings archde your net profit from a farm or northam business. If you were a partner in a partner ship, see the following instructions. **Employment?** 

### Partnership Income or Loss

2, whichever applies, the amount from his 15 to Gardah Kr. (Form 1005) or the amount identified as not entiring from self-employmen in 90 y of Sabed-uk K. (Form 1005-B). General partners about feeden this amount before entering a on Schedule SE by any section 179 expense debeton claimed, unsubsured partnership capenses chimed, and depletion chimed on oil and gas properties. It is chimed on oil and gas properties. If you reduce the tanontmy you reduce the tanontmy oil order on Schedule SE, study an  order on Schedule SE, study and order on the second order or or If you were a general or limited partner in a partnership, include on line 1 or line

If a partner died and the partnership continued, alterblutive Share of the decensed's distributive share of the partnership's coldinary income or loss through the end of the month in which he or she died. See Internal Revenue Code section (4920).

your spouse were partners in a partner-ship, each of you must pay SE Eax on your own share of the partnership in-come. Each of you must file a Scheckle SE and report the partnership income or fost on Scheckle E (Form 1040), Part II, for income tax purposes. If you were married and both you and

SE income belongs to the person who is the member of the partnership and carron the traced as SE income by the non-member spouse even in community property states.

### Share Farming

You are considered self-employed if you produced response to season of monore else's land for a ratue of the crops of livestock produced (or a ratue of the proceeds from the sale of them). This applies even if you part another person (an agent) to do the small work of management for you. Report your net earnings for income tax purposes on Schedule P Form 1040) and for SE tax purposes on Schedule P Form 1040) and for SE tax purposes on Schedule P Form 1040).

#### Other Income and Losses included in Net Earnings From Self-Employment

Rental income from a farm if, as landbord, you materially participated in the production or management of the pro-duction of farm products on this land. This moone is farm earnings. To deter.

SE-2

### Included in Net Earnings From Self-Employment

ne whether you materially participated farm management or production, do t consider the activities of any agent

mine whether you materially

Cash or a payment-in-kind from the Department of Agriculture for participat-

who acted for you. The material partici-pation tests are explained in Pub. 225.

security or Medicare tar that you re-cived for performing services as an em-ployee, including services performed as a public official (except as a fee basis gov-erment monloyee as explained earlier under Other Income and Losses In-duded in Net Earnings From Self-Em-ployment) or as an employee or employee representative under the rati-road retrement system. · Salaries, fees, etc., subject to

• Res received for services performed as a notary public. If you had not other income subject to SE 13s, enter Exempt-Notary" on Form 1040, line 55. However, if you had other earnings of 5400 or more arbeet to SE tax, enter Exempt-Notary" and the amount of your net profit as a notary public from Schedule C or Schedule C-EZ on the dotted line to the held of line 3. Schedule SE. Subtract that amount from the total of lines 1 and 2 and enter the result on line lines 1 and 2 and enter the result on line

1. Paid after retirement but figured as a percentage of commissions received from the paying company before retire-

3. Deferred commissions paid after re-trement for sales made before retrement.

Renewal commissions, or

However, certain termination payments

Income from the retail sale of news-papers and magazines if you were age 18 or older and kept the profits.

storage garages.

Amounts received by current or former self-employed insurance agents and

salespersons that are:

other space when you also provided sub-stantial services. Examples are hotel rooms, boarding bouses, tourist camps or homes, parking lots, warehouses, and

· Payments for the use of rooms or

ing in a land diversion program.

 Income you received as a retired parmer under a written partnership plan that provides for lifelong periodic selare-ment aparentship and did not perform est in the partnership and did not perform services for it during the year.

received by former insurance salespersons are not included in net earnings from self-employment (as explained under

Termination payments on this page).

• Income of certain crew members of fishing vessels with crews of normally fewer than 10 people. See Pub. S95 for

Fees as a state or local government employee if you were paid only on a fee basis and the job was not covered under a Federal-state social security coverage

 Interest received in the course of any trade or business, such as interest on Fees and other payments received by you for services as a director of a corpo-

agreement

notes or accounts receivable.

Income from real estate restals if you did not receive the income in the course of a tack or business as a real es-tate dealer. Report this income on Sched-ule E.

Income from farm restals (including senals paid in croop shares) if, as land-lord, you did not materially participate in the production or management of the pro-duction of farm produces on the land. See Plo. 22 for dealit.

terest on bonds, notes, etc., if you did not receive the income in the course of your trade or business as a dealer in stocks or Dividends on shares of stock and insecurines

Gain or loss from:

1. The sale or exchange of a capital

Recapture amounts under sections 1/9 and 2009 that you included in gross income because the business use of the property deepped in 50% or less. Do not include amounts you recaptured on the disposition of property, See Form 4797.

2. The sale, exchange, involuntary convertion, or other disposition of property unless the property is stock in taske or other property that would be includible in investory, or held primarily for alle to eusomers in the ordunay course of the

Fees you received as a professional fiducine. This may also apply to fees paid to you as a reoprofessional fubriary if the fees relate to active participation in the operation of the easier & binaries; or the management of an easie that required

· Net operating losses from other or domestic iron ore.

3. Certam transactions in timber, coal,

extensive management activities over a

long period of time.

Termination payments you re-ceived as a former insurance salesperson if all of the following conditions are met.

tracts or related property by an options or commodities dealer in the normal course of dealing in or trading section 1256 con-

· Gain or loss from section 1256 con-

1. The payment was received from an insurance company because of services you performed as an insurance salesperson for the company.

2. The payment was received after ter-mination of your agreement in perform services for the company.

3. You did not perform any services for the company after translation and before the end of the year in which you received the payment.

4. You emercal into a coverant not to compete against the company for at lears a 1-year period beginning on the date of termination.

 The amount of the payment de-pended primarily on policies sold by or recidited to your account during the last year of the agreement, or the extent to which those policies remain in force for 6. The amount of the payment did not depend to any extent on length of service to overall avanings from services per-formed for the company (regardless of whether eligibility for the payment desome period after termination, or both.

Statutory Employee Income pended on length of service).

If you were required to check the box on the 1 of Schable C of CEF because you were a statusory employee, do not include the reports of (less) from line 31 of that Schechte C (or the net profit of them in 2) of that Schechte C (so the net profit of Short or Long Schechte E-E) on line 2 of Short or Long Schechte SE, But if you file Long Schechte SE, But if you file Long Schechte SE, bet same to include statusory employe sexial security agest and upp from Form W-2 on line 81.

### Optional Methods

### Social Security Coverage. The optional methods may give you credit toward your social security coverage even though you have a loss or a small amount of income from self-employneer. How Can the Optional Methods Help You?

Earned Income Credit (EIC). Using the optional methods may qualify you to claim the EIC or give you a larger credit if your net earnings from self-employment (security methods) are less than \$1,600. Figure the EIC with and without using the optional methods to see if the optional methods will beared you.

Additional Child Tax Credit. Using the optional methods may qualify you to claim the additional child tax credit of grey you a larger credit if your net earnings from self-employment (determined widout using the optional methods) are less than \$1,600. Figure the additional child tax credit with and without using the optional methods were if the optional methods will benefit you.

## Index to Instructions

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gross income is your guaranteed payments by your than of the gross income after it is reduced by all guaranteed payments much by the purposering. If you were a limited partner, archide only guaranteed tour on reducing the partner of the purposering or on reducing the partner of the purposering or on the partner of the purposering from Schedule F (Form 1040), line 36, and Schedule F (Form 1040), line 36, and Schedule K (I (Form 1040), line 35, and Schedule K (I (Form 1051), line 135, from farm purposerings.

Child and Dependent Care Credit. The option include may be be by our quality for this cold to give you a larger credit if you to et earnings from self-an payment (determined without using the optional methods) are less than \$1,000. Figure this could with and without using the optional methods to see if the optional methods will benefit you. Work Living the optional methods will benefit you. Work Living the optional methods may give you the benefits described above but they may also increase your \$\$E\$ tax.

Nonfarm Optional Method

Farm Optional Method

Net confarm profits is the total of the amounts from Schodule C (Form 1040), line 31 (or Schodule C-EZ (Form 1040), line 13, Schedule K-1 (Form 1053), line 154 (from other than farm parmentips), and Schedule K-1 (Form 1065-8), box 9.

You may use this method to figure your net earthing from Lim and elemborarm if your gross farm income was £2,400 or less or your net farm profits (defined on this pags) were less than \$1,733. There is no limit on how many years you can use this method.

Under this method, you report on line 15. Part II, wohited so fyour pros farm income, up to \$1,600, as your net earnings. This method can irretease or decrease your net earnings from farm self-employment even if the farming business had a bas.

You may change the method after you file you return. That is, you can charge from the regular to the optional method or from the optional to the regular method To do this, file Form 1040X.

Using Both Optional Methods

earnings. But you may not report less than your exteal not earnings from nordism self-employment.

You may chinge the method ifter you for your entur. Thut is, you can change from the regular to the optional neathed or from the optional to the tegulism method. To do so, file from 1040X.

Figure your fature of gross income from a nonfarm partnership, in the same marmer as a farm partnership, See Form Oppional Method on this page for desirie.

If you can use both methods, you may report less thin you can be toul interesting from than and nontime self-employment, but you cannot report less than you setual returnings from nonfarm efferent/opment a force.

If you use both methods to figure net emmits, you cannot report more than \$1,600 of not cannots from self-employments.

You may be able to use this method in figure your met earnings from nonfarm self-employment if your one nonfarm profit (effended on this page) were less than 11/33 and also less than 72.18 yet, your gross northum throame. To use this method, you show must be regularly self-employed. You meet this requirement if your south net earnings from self-employment were \$450 or more in 2 of the northum earlings of both. The net earnings in clude your distributive share of pattership income of nost subject to SE its. Use of the nonfarm earling of south on the northum earling on the northum earling on the northum earlings of SE its. Use of the northum optional method from northum self-employment is himsed to 5 years. The 5 years do not have to be consecutive.

Under this method, you report on line 17, Part II, two-thirds of your gross non-farm income, up to \$1,600, as your net

For a farm parmership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's

may need based on what you find last year

. These terror may not be an lucked in this positing. To reduce parting code we have sent

Where Do You

If an envelope addressed to "Internal Revenue Service Center" came with this boolds, please use it. If you do not have one or if you moved during the year, and your return to the Internal Revenue Service Center shown that applies to you.

Envelopes without enough postage will be the whole about the pages or is oversized (for example, it is over Mr blick). As is include your complete return softens.

	THEN use this address if you:	address if you:
IF you live in	Are not endoring a check or money order	Are enclosing a check or money order
Alabama, Fordia, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia	Internal Revenue Service Center Atlanta, GA 39901-0002	Internal Revenue Service Center Atlanta, GA 39901-0102
Maine, Massachusett, New Hampshire, New York, Vermont	Internal Revenue Service Center Andover, MA 05501-0002	Internal Revenue Service Center Andover, MA 05501-0102
Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Netraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999-0002	Internal Revenue Service Center Kunsas City, MO 64999-0102
Connecticut, District of Columbia, Maryland, New Jersey, Pennsylvania	Internal Revenue Service Center Philadelphia, PA 19255-0002	Internal Revenue Service Center Philadelphia, PA 19255-0102
Arkansa; Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas	Internal Revenue Service Center Austin, TX 73301-0002	Internal Revenue Service Center Austin, TX 73301-0102
Alaska, Arizona, California, Hawaii, Idaho, Mondana, Nevada, Oregon, Utah, Wazhington, Wyoming	Internal Revenue Service Center Presna, CA 93888-0002	Internal Revenue Service Center Presno, CA 93888-0102
Ohio, Virginia	Internal Revenue Service Center Memphis, TN 37501-0002	Internal Revenue Service Center Memphis, TN 37501-0102
All APO and FPO addresses, American Stanou, conpensate is residents of Ottum or the Virgin Binative. Pherios Bond or gracebassy ancome suder Internal Revenue Code rection 9331, dail-status allents, a foreign country. U.S. citizens and those filling Perm 2555, 2555.EZ, or 4563.	Internal Revenue Service Cepter Philadetphia, PA 19255-0215 USA	Inernal Revenue Service Center Philadelphia, PA 19255-0215 USA

Permanent residents of Guan should use. Department of Revenue and Tazation, Government of Guan, P.O. Box 25607, GMP, GU 96921;
 permanent residents of the Virgin Islands should use V.I. Bureau of Internal Revenue, 9601 Easte Thomas, Charlotte Amalie, St. Thomas, VI 00802.

What's Inside?

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Commissioner's message (page 2)
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When to file (page 15) How to avoid common mistakes Instructions for Form 1040

Free tax help (pages 7 and 61)
How to get forms and publications (page 7) Tax table (page 62)

How to make a gift to reduce the public debt (page 60) Help with unresolved tax issues (bage 6)

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(bage 60)

Printed on recycled paper

23 Enter the amount from line 21 (adjusted gross income 23.3 Check   Vau were born before January 2, 1939,   Blind f:   Spouse was born before January 2, 1939,   Blind f:   Spouse was born before January 2, 1939,   Blind deductions, see page 32 and check here   24 Enter your standard deduction (see left margin).   25 Subtract line 24 from line 22. If line 24 is more than lift lins is your taxable income.   2 Subtract line 26 from line 25. If line 26 is more than lift lins is your taxable income.   28 Tax, including any alternative minimum tax (see page 24 Tax, including and dependent care expenses.		42 Additional child tax credit. Attach Form 8812. 43 Add Innes 39 throught 42. These are your total payments. 44 If the 43 is more than line 38, subtract line 38 from line 43. This is the amount you overpaid. 5a Amount of line 44 you want refunded to you.  b Routing  c Annount of line 44 you want applied to your  46 Amount of line 44 you want applied to your  46 Amount you owe. Subtract line 43 from line 38. For details on how to pay, see page 51.  Amount you owe. Subtract line 43 from line 38. For details on how you want to allow another person to discuss line return with the IRS (see page 52).  Becoperate Additional to the Additional to the IRS (see page 52).  Phose	Signature of the part of the p
Individual Income Tax Return (sq) 200 knara and recisa from a potent's first name and recisa fromms apount's first name and recisa fromms and recisa fromms and recisa fromms and recisa fromms and recisa from the same for the same and same as P O box, are page 20 or or post offices, same and 20 for the same and recisa from the same and	2   Married filing jorntly (even if only one had nicome) 3   Married filing separately. Errier spouse's SSN above and following separately. Frier spouse's SSN above and following separately. There is no har tax return to the spouse compendents:  (1) First name Last name security number of a Total number of exemptions claimed.	interest. Attach Schedule 1 if required.  Interest. Attach Schedule 1 if required.  Interest. Do not include on line 8a. 8b. 8b. 9b. 9b. 9b. 9b. 9b. 9b. 9b. 9b. 9b. 9	Adjusted 15 Add lines 7 through 14b (far right column). This is your total income.   15 Add lines 7 through 14b (far right column). This is your total income.   16 Education expenses (see page 28).   17 IRA deduction (see page 28).   18 Student loan interest deduction (see page 31).   18 Student loan interest deduction (see page 31).   19

If you received interest as a nominee, you must give the actual owner a Form 1099-INT

unless the owner is your spouse. You must

F

also file a Form 1096 and a Form 1099-INT with the IRS. For more details, see the General Instructions for Forms 1099, 1098, 5498, and W-2G and

Instructions for Forms 1099-INT and 1099-OID.

OMB No 1545-0085 Your social security number

Interest and Ordinary Dividends for Form 1040A Filers Schedule 1 (Form 1040A)

Department of the Treasury-Internal Revenue Service

2003

(See back of schedule and the instructions for Form 1040A, line 8a.) Interest Part 1

Note. If you received a Form 1099-INI, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form.

List name of payer, if any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.

Subtract line 3 from line 2. Enter the result here and on Form 1040A Excludable interest on senes EE and LU.S. savings bonds issued after 1989, Attach Form 8815. Add the amounts on line 1 line 8a.

Note, if you received a Form 1099-DN or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividends shown on that form.

Amount List name of payer

(See back of schedule and the instructions for Form 1040A, line 9a.)

dividends Ordinary

6 Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a. For Poperwork Reduction Act Notice, see Form 1040A Instructions.

Cat No. 12075R

Schedule 1 (Form 1040A) 2003

same format as lines 1 and 5, but show your totals on Schedule 1. Be sure to put your name and social Ê

end of your return.

Interest Line 1

Part |

If you need more space to list your interest or ordinary dividends, attach separate statements that are the same size as Schedule 1. Use the

Did you cash series EE or I U.S. savings boads in 2003 that were issued after 1989? If you did and you paid qualified higher ectubation expenses in 2003 for younself, your spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See Form 8815 for details.

Interest." Be sure to also include this tax-exempt interest on Form 1040A, line 8b.

Tax-Exempt Interest, If you received a Form 1099-INT for dar-exempt interest, follow the rules addient under Nominees to see how to report the interest on Sobedule I. But identify the amount to be subtrasted as "Tax-Exempt

You received interest as a nominee or a Form 1099-INT

· You had over \$1,500 of ordinary dividends or you received ordinary dividends as a nominee (fill in

Part II).

for tax-exempt interest (fill in Part I).

You are claiming the exclusion of interest from series
 EE or I U.S. savings bonds issued after 1989 (fill in Part I).

You received interest from a seller-financed mortgage and the buyer used the property as a personal residence (fill

You had over \$1,500 of taxable interest (fill in Part I).

Use Schedule I if any of the following apply.

Purpose of Schedule Schedule 1 (Form 1040A) 2003

Line 3

security number on the statements and attach them at the

Ordinary Dividends

Part II

Line 5

Report on line 5 all of your ordinary dividends. List each should be shown in box 1a of your Forms 1099-DIV or payer's name and show the amount. Ordinary dividends substitute statements.

Report on line 1 all of your taxable interest. Include interest from series EE and I U.S. savings bouds. List each payer's agree and show the amount. Interest should be shown on your Portus I (1992-IUI), Forms 1099-OID, or substitute

someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on the 5, put last entry on oilie 5, put a subtoat of all ordinary dividends listed on line 5. Below this subtoatl, enter "Norminee Distribution" and show the total ordinary Naminees. If you received a Form 1099-DIV that includes dividends you received as a norminee. Subtract this amount ordinary divideads you received as a nominee (that is, in your name, but the ordinary divideads actually belong to from the subtotal and enter the result on line 6.

property and the buyer used the property as a personal residence, its first any increase the buyer paid you on a residence, it stirst any increase the buyer paid you on so an increase or other form of seller financing. Be sure to show the buyer's name, address, and social scentify number (SSN), you must also let the buyer know your SSN. If you do not show the buyer's same, address, and SSN, or let the

buyer know your SSN, you may have to pay a \$50 penalty.

Norrinees. If you received a Form 1099-INT that includes interest you received as a norminee (that is, in your name,

Seller-Flaanced Mortgages. If you sold your home or other

but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or

all of this income to others. Under your last entry on line 1,

subtotal, enter "Norrinee Distribution" and show the total

interest you received as a nominee. Subtract this amount put a subtotal of all interest listed on line 1. Below this

from the subtotal and enter the result on line 2.

If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Porm 1096 and a Form 1099-DIV with the IRS. For more details, see the General Instructions for Forms 1099, 1098, \$4.98, and W-2G and Instructions for Form 1099-DIV.

Before you begin: We Dependent Care By Part I 1 Persons or organizations who provided the care You must complete this part II 2 Part II 3 Part II 2 Part II 2 Part II 3 Part II	Expenses for Form 1990 Fries (%)  Before you begin: You need to understand the following terms. See Definitions on page 1 of e Dependent Care Benefits • Qualifying Person(s) • Qualified Expenses • Earned it and the following terms. See Definitions on page 1 of care powders (b) Address fumber, street, and ZiP code) or number (SSW)  are sons or ganizations in provided (if you need more space, use the bottom of page 2.)  Information about your qualifying person's name from the instructions.  In an anount is no column (c) of time 2. Do not enter more than the instructions.  A finer your caraletist of line 3. 4, or 5.  Enter the amount from line 4.  Enter on ince 8 the decimal amount shown below that applies to the amount of nine 8.  In an anount from line 8.  Enter on line 8 the decimal amount shown below that applies to the amount of nine 8.	g tems. See Definition of the Capens of Qualified Expensions (number, strate, and ZIP code)  No  No  No  No  No  No  No  No  No  N	from the sequence of the seque	rour social security number  ithe separate instructions.  If on the back next.  If on the back next.  O qualifying persons, see  (c) Autoritied experies a you necered and paid in 2003 for the person issed in coronn (a)  3  4  4  4  6  6  6  6  6  6  6  6  6  6	Tor Soo3. 1  Dependent form(\$) Door care benefits wages in be care benefits  13 Enter the a incurred in person(\$).  14 Subtract lift Enter the to incurred in person(\$).  15 Enter the a pour of the angle of the ang	Finer the amount should be shown in box 10 of your W 2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W 2.  Enter the amount forfeited, if any. See the instructions.  Subract line 13 from line 12.  Enter the total amount of qualified expenses incurred in 2003 for the care of the qualifying person(s).  Enter the amount shown below that applies to you.  In amount fining separately, see the instructions for the amount from line 17.  In amount fining separately, see the instructions for the amount from line 17.  In amount fining separately, see the instructions for the amount from line 19.  Excluded benefits. Enter here the smaller of the following:  In amount from line 19 or  In a mount from line 19 or  In a manufacture or the line 3 or  In a manufacture or the line 3 or  In a spouse's earned income on line 18).  In claim the child and dependent care credit, complete lines 22-26 below.  Finier the amount from line 20.  Enter the amount from line 20.  Subdract line 23 from line 22. If zero or less, stop. Vou cannot take
	H line 7 is:  But not Decimal  But not amount is  \$0-15,000 - 17,000 \$15,000 - 17,000 \$19,000 - 23,000 \$21,000 - 23,000 \$31	2 010	Decimal amount is 27 26 25 25 24 2.24		the credit.  25. Complete colurn (c) arrounts if 26. Enter the s on the fron	
	23,000—25,000 30 39,000—41,000 22 22,000—25,000 28,000—27,000 29 41,000—43,000 21 27,000—29,000 28 43,000—No lime 6 by the decimal amount on line 8. If you paid 2002 experises in 2003, see the instructions.	23.000—25.000 30 39.000—41.000 2.000—25.000 2.000—27.000 2.000—27.000—29.000 2.000—29.000 2.000—43.000—43.000 2.000—29.000 2.000—40.000 2.000 2.000—40.000 2.000 2.000—40.000 2.00	21 21 20 8 iid 2002 9 10 10	×		Schedule 2 (Form 104CA) 2003

In control that the body of the body of the body the body of	line B on the statement, and  2 Due to your continued disabled condition, you were unable to engage in any  2 Substantial garhful activity in 2003, check this box  3 Enter the amount from Form 1040A, line 29, minus any amount on substantial garhful activity in 2003, check this box  4 Credit for the elderty or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30.	If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, of you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, and	5 Both spouses were under 65, and both retired on permanent and total disability	4 Both spouses were under 65, but only one spouse filing a joint return) received in 2003.  retired on permanent and total disability 4	or older	Lur Single, and you were 65 or older	Box 1, 2, 4, or 7  Box 3 c, 5  Box 8 cr 9  Box 8 cr 9  Box 2, 4, 5, 6, or 9  If you checked (in Part 0;  Box 2, 4, 5, 6, or 9  Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.  Box 0, 4 or 9, enter your taxable disability income of the spouse who was under age 65. Enter the total.  Box 0, ad your taxable disability income.  Box 2, 4 or 9, enter your taxable disability income.  Box 2, 4 or 9, enter your taxable disability income.  Box 2, ad your taxable disability income to your spouse's taxable disability income. Enter the total.  Box 2, ad your taxable disability income to your spouse's taxable disability income. Enter the amount from line 10.  If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10.  If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10.  Box 5, add your taxable exertify see a manutes, or disability income that you and your spouse if filling a joint return) received in 2003.  Box 1 or 2 consideration and and social security see and 130. [few hough these and 130, [few hough the 20, 14]  Box 8 or 9 contract the 18 from line 16. There are on less, stop; you cannot take the credit. Otherwise, go to line 20.  Multiply line 19 py 15% (15).  Enter the amount from Form 1040A, line 28, minus any amount on form 1040A, line 29.  Credit for the elderty or the disabled. Enter the smaller of line 20.  Multiply line 19 py 15% (15).	y be able to take this credit and reduce your tax if by the end of 2003:  were age 65 or older or • You were under age 65, you retired on permandand total disability, and you received taxadiand total disability income.  In with also meet other tests. See the separate instructions for Schedule 3.  most cases, the IRS can figure the credit for you. See the instructions.  If you were for or older or separate instructions for Schedule 3.  If you were for older or you. See the instructions.  I you were under 65 and you retired on permanent and total disability or older on permanent and total disability or older or older or older on permanent and total disability or older on permanent and total disability or older or older or older spouse was to deter and total disability or older on permanent and total disability or older or older on permanent and total disability or older on permanent and total disability or older or older spouse was to older, and the other spouse was under 65 and retired on permanent and total disability or older or older and you lived apart from your spouse for all of 2003 or older, and the other spouse was under 65 and retired on permanent and total disability or older on permanent and total disability and you lived apart from your spouse for all of 2003 or older and you lived apart from your spouse for all of 2003 or older and your permanent and total disability or 1983 and your physician's statement for this disability for 1983 and your physician's statement for this disability for 1983 and your physician's statement for this disability or older on permanent for this disabil
If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement and line B on the statement. and line B on the statement, and line B on the statement for you were unable to engage in any substantial gainful activity in 2003, check this box ▶ □  If the the annount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.  If the the annount from Form 1040A, line 30, or line 20 or line 21 here and on Form 1040A, line 30.  If the the annount from Form 1040A, line 30.  If the the annount form 1040A, line 30.  If the the annount form 1040A, line 30.  If the the annount form 1040A, line 30.	19 Subtract line 18 from line 12. If zero or less, stop; you carnot take the credit. Otherwise, got to line 20. or you filed or got a statement for tax years after 1983 and your physician signed		6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	S Both spouses were under 65, and both retired on permanent and total disability 5	4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4  5 Bott spouses were under 65, and both retired on permanent and total disability	8 Both spouses were 65 or older 3   13 Enter the blowing persons, amuntes, or desblify a consequence or permanent and total disability	Box 8 or 9 \$5,000 15 Subtract line 15 from line 14. If zero or less, 16 enter-to-tall of line 16. 17 Add lines 13c and 17.	Yes.
Did you check box 1, 3, 7, or No between the part III on the back.  Skip Part II and complete Part III on the back.  Skip Part II and complete Part III on the back.  Skip Part II and complete Part III on the back.  Skip Part II and complete Part III on the back.  Skip Part II and complete Part III on the back.  Skip Part II and complete Part III on the back.  Skip Part II and complete Part III on the back.  If Enter one-half of line 16.  Subtract line 15 from line 14. If zero or less, 16.  If Add lines 13c and 17.  Subtract line 16 in 16.  Subtract line 16 in 16.  If Enter one-half of line 16.  Subtract line 17. If zero or less, stop; you cannot take the reduction to line 20.  Subtract line 18 by 15% (15).  In Multiply line 19 by 15% (15).  In Multiply line 19 by 15% (15).  Substantial activity in 2003, check this box virul on the world on the part of the annular statement for the smaller of line 20.  In Internet the annulation from Form 1040A, line 20.  In Internet the annulation the disabled. Enter the smaller of line 20.  In Internet the annulation from Form 1040A, line 30.  In Internet the annulation from Form 1040A, line 30.  In Internet the annulation from Form 1040A, line 30.  In Internet the smaller of line 20.  In Internet the annulation from Form 1040A, line 30.  In Internet the annulation from Form 1040A, line 30.  In Internet the annulation from Form 1040A, line 30.	Did you check box 1,3, 7, or No Complete Part II and complete Part III on the back.    Did you check box 1, 3, 7, or	Skip Part    and complete Part    on the back.   16   Subtract line 15 from line 14.    zero or less, 16   enter -0.	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	5 Both spouses were under 65, and both retired on permanent and total disability 5	4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4  5 Both spouses were under 65, and both retired on permanent and total disability	3 Both spouses were 65 or older 3	itsed on line 13a of 13b, enter 0- on line 13c. Enter the amount from Form 1040A, line 22. If you checked (in Part i): Enter Enter Box 1 or 2 \$1,500 Box 3, 4, 5, 6, or 7 \$1,000	your spouse for all of 2003
Married filing separately your spouse for all of 2003	Married filing separately total disability, and you lived apart from your spouse for all of 2003 8   If Enter the amount from 1040A, line 13c. 13c separately total disability, and you lived apart from your spouse for all of 2003	8 You were 65 or older and you lived apart from your spouse for all of 2003 8 □ your spouse for all of 2003	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability.	5 Both spouses were under 65, and both retired on permanent and total disability 5 Cone spouse was 65 or older, and the other spouse was 65 or older, and total disability 6 Cone spouse was 65 or older, and total disability	4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 Parties on permanent and total disability 5 Path spouses were under 65, and both retired on permanent and total disability 5 Panelits urade as social security benefits and permanent and total disability	3 Both spouses were 65 or older 3	benefit that is excluded from income under any other provision of law (see instructions). Add lines 13a and 13b. (Even though these income atems are not claxable, they must be	One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability
Tone spouse was 65 or older, and the other spouse was under 65 and not retred on permanent and total disability these total disability these total disability these total disability the depart from your spouse for all of 2003	To the spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability to red apart from your spouse for all of 2003	7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability  8 You were 65 or older and you lived apart from your spouse for all of 2003		5 Both spouses were under 65, and both retired on permanent and total disability	4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4  5 Both spouses were under 65, and both retired on permanent and total disability	3 Both spouses were 65 or older	instructions).  Nontaxable veterans' pensions and Any other pension, annuty, or disability	6 One spouse was 65 or older, and the other spouse was under 65 and retired on per manent and total disability
Single, had of household of a You were fold deskilly one spouse were fold challing and operation of the spouse were fold challing as process were fold challing and operation of the spouse were fold challing as process fold as process were fold challing as process fold as process were fold challing as process fold as process were fold challing as process fold as process were fold as process were fold as process fold as process were fold as process fold as	Single,  1 You were 65 or older.  2 You were mide feb and you retired on permanent and total disability or permanent and total disability or permanent and total disability.  2 You were mide feb and you retired on permanent and total disability.  3 Both spouses were under 65 and older feeled on permanent and total disability.  4 Both spouses were under 65 and both retired on permanent and total disability.  5 Both spouses were under 65 and both retired on permanent and total disability.  6 One spouse was 65 or older and the other spouse was strictled filing and you vere 65 or older and you feel and permanent and total disability.  8 You were 6 for older and you lived a part if and only feel and permanent and total disability.  9 You were 6 for older and you lived a part if and only feel and feel of you sale for all of 2003	Single.  2 You were under 65 and you retired on permanent and total dissibility.  3 Both spouses were fis or older.  4 Both spouses were maken 65 or older.  5 Both spouses were maken 65 or older.  5 Both spouses were maken 65 or older.  6 Both spouses were maken 65 or older.  7 You were under 65 but only one spouse a firm of the	Single, Head of household, or Qualifying widow(et)  2 You were 65 or older	Single,  1 You were 65 or older	Single,  1 You were 65 or older		Box 2, 4, or 9, enter your taxable disability income.	And by the end of 2003:
From filing stables is: And by the end of 2003: Check only one box:   From filing stables is: And by the end of 2003: Check only one box:   Check only one pox:   Check only o	Four filing status is: And by the end of 2003: Check only one box:   Four filing status is: And by the end of 2003: Check only one box:   Single   Four filing status is: And to be the end is a single for order:	From filing status is: And by the end of 2003: Check only one box:   Single	If your filing status is: And by the end of 2003: Check only one box:    Single,   1 You were 65 or older   2 You were under 65 and you retired on permanent and total disability	If your filing status is: And by the end of 2003: Check only one box:   Single,	If your filing status is: And by the end of 2003: Check only one box:    Single,   1 You were 65 or older   2 You were under 65 and you retired on permanent and total disability   2 You were under 65 and you retired on permanent and total disability   2 You were under 65 and you retired on permanent and total disability   3 You were under 65 and you retired on permanent   2   3 You were under 65 and you retired on permanent   3   4 You won your taxable disability   3   4 You were under 65 and you retired on permanent   3   4 You were under 65 and you retired on permanent   3   4 You were under 65 and you retired on permanent   4 You were under 65 and you retired on permanent   4 You were under 65 and you retired on permanent   5   5   5   5   5   5   5   5   5	If your filing status is: And by the end of 2003: Check only one box:	Did you check box 2, 4, 5, 6, or 9 in Part I? No li you checked (in Part i):  • Box 6, add \$5,000 to the taxable di who was under age 65. Ener the to	n permanent eived taxable e 3.
Van way be able the bette certal worked on permanent and one of the perior of the per	Var may be able to been or each feet sets, see that of a signature or permanent and total desibility and you received based to permanent and total desibility and you received based to permanent and total desibility and you received by a conciler sets, see the conciler set separate between total desibility comes, and the conciler set set of seed of the conciler set separate between total desibility comes, and set of the conciler set of the conciler set of the conciler set set of the conciler	You may be able to take this credit and rectors and rectors age 65 or other the ander age 65 or other the ander age 65 or other the and of 2003:    You were 165 or other 185. Ser the separate instructions of the service of the and of 2003:   You were 165 or other 185. Ser the separate instructions of the service of t	You may be able to take this credit and reduce your tax if by the end of 2003:  • You were age 65 or older or even with a status is:  If your filing status is:  And by the end of 2003:  If you were 65 or older or even with a status is:  And by the end of 2003:  If you were 65 or older or even with a status is and total disability one spouse were 65 or older or etime and total disability or even were against and total disability or even were and or between that you or equally income that you was unuters.  A Both spouses were under 65, but only one spouse retired on permanent and total disability or even with a point return) received taxable desability income. The return from line 10.  A Both spouses were under 65, but only one spouse retired on permanent and total disability or even with a point return) received in 2003:  A Both spouses were under 65, but only one spouse retired on permanent and total disability or even with a point return) received in 2003:  A Both spouses were under 65, but only one spouse retired on permanent and total disability or even with a point return) received in 2003:  A Both spouses were under 65, but only one spouse retired on permanent and total disability or a spouse retired or permanent and total disability or a spouse retired or permanent and total disability or and a line 10 or line 11: all and a line 10 or line 11: all a line 10 or line 11:	You were age 65 or older or evour tax if by the end of 2003:  • You were under age 65 or older or evour were under 65 or older or sparate instructions.  • You were age 65 or older or evour were under 65 or older or every fling status is:  • No were defect of a Part if the instructions.  • But you were age 65 or older or every fling status is:  • But you were age 65 or older or every fling status is:  • But you were age 65 or older or or schedule 3.  • But you were age 65 or older or or special for you. See the instructions.  • But you were age 65 or older or or line 12 and go to line 13.  • But you were age 65 or older or or special for you. See the instructions.  • But you were age 65 or older or or line 12 and go to line 13.  • But you were age 65 or older or or line 12 and go to line 13.  • But you were age 65 or older or or line 12 and go to line 13.  • But you were age 65 or older or	You were age 65 or older or • You were under age 65. you retired on permanent and total disability and you received taxable of solutions and total disability and you received taxable age 65 or older or • You were under age 65 or older or • You were under age 65 or older or • You were under age 65 or older or • You were under 65 or older or • You were under 65 and you retired on permanent and total disability in come.  ■ Did you check was be to take the amount from line 10 on line 12 and go to line 13.  ■ If you checked (in Part i) on line 12 and go to line 13.  ■ But you must also meet other tests. See the separate instructions.  ■ But you must also meet other tests. See the separate instructions.  ■ But you must also meet other tests. See the instructions.  ■ But you the tests of the part in a most cases, the IRS can figure the credit for you. See the instructions.  ■ But you were do fine 10 or line 13 and byte and of 2003:  ■ But you must also meet other tests on line 12 and go to line 13.  ■ But you the taxable disability in come of the spouse who was under age 65. Enter the total.  ■ But you the tests of the spouse or in a 11.  ■ But you the tests of the instructions.  ■ But you the tests or of the tests or online 13 and total disability in come. Enter the total.  ■ But you the tests or of the tests or online 13 and total the amount from line 13.  ■ But you the tests or online 13 and total the amount from line 13.  ■ But you must also meet dealth in 11 and the the amount from line 11. all the tests or online 13.  ■ But you must also meet dealth in 11. all the tests or online 13.  ■ But you must credit for your spouse's taxable also into 11. all the tests or online 13.  ■ But you must credit for your spouse's taxable also into 11. all the tests or online 11. all the 11. all the tests or	You may be able to take this credit and reduce your tax if by the end of 2003:  • You were age 65 or older or • You were under age 65, you relired on permanent and total disability, and you received taxable and total disability income.  But you must also meet other tests. See the separate instructions for Schedule 3.  • You were age 65 or older or • You were under age 65, you relired or taxable and its and total disability income.  • You were age 65 or older or • You were under age 63, you relived to and total disability income.	5, or 6 5, or 6	Your social security number

40EZ (2003)	<ul> <li>4 You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2003.</li> <li>5 2003. If you were born on January 1, 1939, you are considered to be age 65 at the end of 2003.</li> <li>You do not claim any dependents.</li> </ul>	<ul> <li>Your taxable income (line 6) is less than \$50,000.</li> <li>You do not claim a defluction for educator expenses, the student loan interest deduction, or the builton and fees deduction.</li> </ul>	<ul> <li>You do not claim an education credit, the retirement savings contributions credit, or the health coverage tax credit.</li> <li>You had any uses solarise time towards contribution or followship means.</li> </ul>	<ul> <li>Iou had both wages, salaties ups, taxabe softolarsing or lettowand grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1.500. But if you earned first, including all cared first, that are not included in box 5 and box 7.</li> </ul>	of your W2, you may not be able to use Form 1040EZ (see page 13). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 14.  • You did not receive any advance earned income credit payments.	g in	<u></u>	Let up so use Acentember, you must report all wages, staines, and they even it you do not get a form W-2 from beaved common your employer. You must also report all your taxable interest, including interest from banks, savings mintker, and loans, credit unions, etc., even if you do not get a Form 1099-INT.	heet	ndents	B. Minimum standard deduction C. Enter the larger of line A or D. Maximum standard deduction filing infulty page 50 500	or line D here. This is your standard	F. Exemption amount.  ● If single, enter -0	If married filing jointly and—  —both you and your spouse can be claimed as dependents, enter -0  —both you and your spouse can be claimed as dependents, enter -0	—only one of you can be claimed as a dependent, enter \$3,050.  G. Add lines E and F. Enter the total here and on line 5 on the front . G	If you checked "No" on line 5 because no one can claim you (or your spouse if married filing jointly) as a dependent enter on line 5 the amount shown below that applies to you.	<ul> <li>single, ener 3 / 300. Ints is the total or your standard deduction (34,730) and your exemption (\$3,509).</li> <li>Married filing jointly, enter \$15,600. This is the total of your standard deduction (\$9,500), your exemption (\$3,050), and your spouse's exemption (\$3,050).</li> </ul>	Mailing Mail your return by April 15, 2004. Use the envelope that came with your booklet. If you do not return have that envelope or if you moved during the year, see the back cover for the address to use.
Vour social security number USe	lbar	▲ important! ▲ You must enter your SSN(s) above.	You Spouse		2 3	Fillin			8 Work	for other	that the checked that the second that the seco		7 U Yes. Complete the following. LiNo Personal identification	Bi. it is the, correct, and an the taxpayer is based Dayone phone number		Preparer's SSN or PTIN	; ( ) Form 1040EZ (2003)	Mailin
Joint Filers With No Dependents (99) AUU3	E a joint eleum, apouer's first name and leibalt Last name Horne aldress Pumber and street, if you have a P O box, see page 1.2 Act, no	ets, see page 12	Note. Checking "Yes" will not change your tax or reduce your refund.  Do you, or your spouse if a joint return, want \$3 to go to this fand?	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	Tazable interest. If the total is over \$1,500, you cannot use Form 1040EZ. Unemployment compensation and Alaska Permanent Fund dividends (see page 14).	Add lines 1, 2, and 3. This is your adjusted gross tocome.  Ves. your parents (or someone clee) chim you on their return's 1800.  If the Enter amount from No. If stage, enter \$73.00.  If married filling jourly, enter \$15,600.	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0.  This is vor traville income.	Federal income tax withheld from box 2 of your Nom(s) W/2.		Add lines 7 and 8. These are your total payments.  Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24-28 of the booklet. Then, enter the tax from the table on this line.	11s If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund.  • B Routing number	If line 10 is larger than line 9, gobtract line 9 from line 10. This is the amount you owe. For debils on how to pay, see page 20.	Do you want to allow another person to discuss this return with the IRS (see page 20)?     Yea. Completed beginners   Phone   Phone	Under parables of perjuny. I declare that I have examined this return, and to the best of my knowings and belief, it is the correct and commissing lists all amounts and sources of income incered during the tax year Declaration of preparer (other than the taxpayer) is based on all information of which the peparer has any knowledge.  Your signature.	nmust sign. Date Spouse's occupation	Date Check 4 self-employed	Cat. 1%	
S L	E a joint return, spouse's first name and initial	est office, state, and ZIP co	king "Yes" will not ch your spouse if a joint	salaries, and tips. This your Form(s) W-2.	Taxable interest. If the total is Unemployment compensation (see page 14)	Add lines 1, 2, and 3. This is year your parents (or someone Yes. Enter amount from	Subtract line 5 from line 4. If This is your taxable income.	ral income tax withheld fr	Earned income credit (EIC).	Add lines 7 and 8. These are your total payments.  Tax. Use the amount on line 6 above to find your 24-28 of the booklet. Then, enter the tax from the	11. If line 9 is larger than line 10.  b Routing number	ne 10 is larger than line 9, amount you owe. For detail	Do you want to allow another person Designee's name   **	Under panaktes of perjury, I declare that I accurately lists all amounts and sources of on all information of which the prepare his Your signature.	Spouse's signature. If a joint neturn, both must sign.		For Diadonare, Pitracy Act, and Paperwork Reduction Act Notice, see page 23.	

Your social security number	Attachment Sequence No. 08	Amount								7 6	4 Amount						9					9	is; or (b) had Yes No foreign trust	ver a financial when financial was 1.1	ansferor to, a	Schedule B (Form 1040) 2003
not estar name and social security number if shown on other yde	Schedule B—Interest and Ordinary Dividends	List name of payer. If any interest is from a seller-financed montgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶								•	Attach form 8815  4. Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ► Note. If line 4 is over \$1,500, you must compilese Part III.	5 List name of payer ▶										6 Add the amounts on line 5. Eriter the total here and on Form 1040, line 3a .▶ Note. If line 6 is over \$1,500, you must complete Part III.	You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends, or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign furst	7a At any time during 2003, did you have an interest in or a signature or other authority over a financial account, in a foreign country, such as a bank account, securaties account, or other financial account? See page B-2 for exceptions and filing requirements for form TD F 90-22.1	b if "Yes," coter the name of the foreign country ▶  8. During 2003, did you receve a distribution from, on wees you the grattor of, or transferor to, a foreign trust? if "Yes," you may have to file form 320. See page 8-2	For Paperwork Reduction Act Notice, see Form 1040 instructions.
		_	٥			ou a Form Form	o. or	ige firm	interes	on that		_	Ordinary	(See page B-1 and the	instructions for Form 1040, line 9a )		Note If you received a Form 1099-0IV or	substitute statement from	a brokerage firm, list the firm's name as the	payer and enter the ordinary dividends shown	it form.		= .	Foreign Accounts and Trusts	13	rwork
1	Automited No 07 Sequence No 07 Sequence No 07 Sequence No 07 No 19	Part I Interest (See page 8-1	and the sand	line 8a.)		Mode. II you note if you not	1099-01D, or substitute or avenuent from	a throkerage firm's list thrown se tho	payer and erler payer and erler the total interest	shown on that form		Part II	Ordi				Note recen	subst	a broins institution	payer the o						For Pape
	Opparation of a friesch to Form 1040. In See Instructions for Schedules A and B (Form 1040). Sequence No. 07  Name(s) shown on Form 1040.  Your social security number	tion. Do not include expenses rembursed or paid by others.  It is and dental expenses (see page A-2)  It is amount from Form 16th in 35   Z   1	ine 3 is more than line 1, enter -0.	ge A-2) 6	amount ▼	8		a brokens and show that person's name, identifying no, and address ▼	power of pow	Points not reported to you on Form 1089. See page A-3 12 form	h Form 4952 if required. (See		Motice, see page A-4.  Other than by cash or check. If any 80 8 \$20 or mote.  Other than by cash or others. If any 80 \$20 or mote.	17	Atrach Form 4684, (See page A-5),	en ses—job travel. umon 2h Form 2106 or 2106-E2	If required. (See page A-5.) ▼	21	Under experiese—investment, safe deposit box, etc. Ust  type and amount ▼		Multiply line 24 by 2% (.02)	Other—from list on page A-6. List type and amount ▶	040, line 35, over \$139,500 (over \$69,750 if mamed filing separately)?	No. Your deduction is not firmited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 37.   ► 28   Coordinated See page 8 6 for the amount to enter   ■ 28   Our deduction may be limited. See page 8 6 for the amount to enter   ■ 28   Our deduction may be limited.	For Paperwork Reduction Act Natice, see form 1040 Instructions. Cat No 11330X Schedule A (Form 1040) 2003 page B-	For Pape

Manner of terminations for Schedule C (Form 1040). P. See Instructions for Schedule C (Form 1040). Manner of propriets.  A Periopal business or profession, including product or service (see page C-2 of the instructions). B Enter of Business name. If no separate business name, leave blank.  C Business address (including suite or room no.) P.	
Il business or profession, including product or service (see page C-2 of the instructions)  Ss name. If no separare business name, leave blank  or separare business name, leave blank  ss address (including suite or room no.) ▶	Asschment 1900) Sequence No Og value choles to be cost to market to cost or market control of the properties of the cost of market cost or ma
Business name. If no separate business name, leave blank  Benness address (notuding suite or room no.) ▶	'Yes, attach explanation
ss address (nctuding suite or room no.) ▶	35 Inventory at beginning of year, if different from last year's closing inventory, attach exclaration
wh or post office, state, and the code	36 Purchases less cost of tems withdrawn for personal use
Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶	137 Cost of labor. Do not include any amounts paid to yourself
Gross recepts or sales. Caution, if this moone was reported to you on Form W-2 and the "Stautory memployee "box on that form was checked, see page C-3 and check here.  Returns and allowances.	38 Other costs
Cost of goods sold (from line 42 on page 2)	41 Inventory at end of year
· · · •	Part IV Information on Vour Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Complete this business. See the instructions for line 13 on page C-4 to find out if you nust file Form 4562.
expenses for business use of your home only on line 30.	
18 Penson and profit-sharing plans	43 When did you place your vehicle in service for business purposes? (month, day, year) ▶
8 Vehicles, madminy, and equipment .	44 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle fα:
21 Repars and maintenance	21 b Commuting c Other c Other
2	45 Do you (or your spouse) have another vehicle av
section 179 24 Travel, meals, and extensioners: not not not used.	Was your vehicle available for personal use duming off-duty hours?
b Meals and entertanment	× × × × × × × × × × × × × × × × × × ×
14	es," is the evidence written?
(See page C.S.)	
16b 25 Utdities	22
26 Wages (less employment credits)	92
Total expenses before expenses for business use of home. Add lines 8 through 27 in columns . •	59
Ide SE, line 2 (statutory employees,	30
<u> </u>	
For Peparwark Reduction Act Notice, see Form 1040 instructions.	8t.15K Schedule C Form 10t0) 2003
	48 Total other expenses. Enter here and on page 1, line 27

Schedule C.E.Z. from 1040) 2003  Instructions  You may use Schedule C.E.Z. instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed in Part I of Schedule C.E.Z.  Line A	Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.  Line B. Enter the six-digit code that identifies your principal business or professional activity. See pages C-7 through C-9 of the instructions for Schedule C for the list of codes.  Line D. You need an employer identification number (EIN) only if you had a qualified retirement plan or were required to file an employment, excise, estate, trus, or alcohol, tobacco, and freatms tax return. If you need an EIN, file Form SS-4, Application for Employer Identification Number. If you do not have an EIN, leave line D blank. Do not enter your SSN.	Enter your business address. Show a street address instead of a box number, include the suite or room number, if any.  Line 1  Enter gross receipts from your trade or business, include amounts you received in your trade or business that were properly shown on Forms 1099-MISC, if the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on the 1. attach a statement explaining the difference. You must show all dems of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.	Line 2  Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include adventising, or and tinck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rend or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and enternament, and utilities (including teleprione). For details, see the insurations for Schedule C, Paris II and V, on pages C-3 through C-7. If you wish, you may use the optional worksheet below to record your expenses.  If you claim car or truck expenses, be sure to complete Part III of Schedule C-Ez.	a Business meels and entertainment
SCHEDULE C-EZ (Form 1040)  P Pentnerahlps, John worturee, etc., must file form 1065 or 1065-B.  Attach to form 1040 or 1041.    See Instructions on back.  Sequence No. 094  Name of proprietor  Sequence No. 094  Sequence No. 094  Sequence No. 094	Ceneral Information     Canadia C.E.Z.      Ale dustries expenses of \$2,500 or Schedule C.E.Z.      Canadia C.E.C.      C	Principal business or profession, including product or servce  Business name. If no separate business name, leave blank.  Business address fincluding suite or room no.]. Address not required if same as on Form 1040, page 1.	Figure Your Net Profit  Gross receipts. Cartion. If this income was reported to you on Form W.2 and the "Stautrory employee" box on that form was chocked, see Statutory Employees in the instructions for Schedule C. line 1, on page C.3 and check here.  Total expenses (see instructions). If more than \$2,500, you must use Schedule C.	3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on From 1040, from 1040, from 12, and also no Schedule SE, line 2. (Statucs and fuzzis, enter on Form 1041, Inne 3)

8 6				William and the second	27 22		R		8		<b>3</b>	N DIDID
8. 17a	er 70 . rtg	o to line	- 10 th 20 12 12 12 12 12 12 12 12 12 12 12 12 12				•		-			6 8 2 8
The Combine lines 7b and 1b and enter the result. If a loss, enter -0- on line 17b and go to line 18.  If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below.  b Combine lines 7a and 15. If zero or less, enter -0 Then complete Form 1040 through line 40.	Next. • If line 16 of Schodule D is a gain or you have qualified dividends on Form 1040, line 90, complete Part V below. • Otherwase, skip the rest of Schedule D and complike the rest of Form 1040. If line 17a is a loss, enter here and on Form 1040, line 13a, the smaller of (a) that loss or (b) (\$3,000) (or if mamed filing separately, (\$1,500) (see page D-7 of the instructions) Next. • if you have qualified dividends or Form 1040, line 80, complete Form 1040 through ine 40, and there complete Part IV below four skip lines 19 and 20).	Otherwise, skip Part IV below and complete the rest of Form 1040.  IV Tax Computation Using Maximum Capital Gains Rates  If line 16 or line 17 a is zero or less, skip lines 19 and 20 and go to line 21. Otherwise, go to line Enter your unrecaptured section 1250 gain, if any, from line 18 of the worksheat on page D.7.  19	Enter your 28% rate gam, if any from line 7 of the worksheet on page 0-8 of the instructions.  Enter your 28% rate gam, if any from line 7 of the worksheet on page 0-11 of the instructions to frgure It lines 19 and 20 as exerc, go to line 21. Otherwise, complete the worksheet on page 0-11 of the instructions to frgure the amount to enter on lines 35 and 53 below, and skip all other lines below.	22 23 24 25		28 30 30		38	40	45	46	Subdract line 46 from line 42.  Multiply line 48 by 20% (20).  Figure the fax on the amount on fine 21. Use the fax fable or fax Rate Schedules, whichever applies Add lines 53, 37, 39, 47, 49, and 50.  Figure the tax on the amount on fine 21. Use the fax fable or fax Rate Schedules, whichever applies Figure the tax on the amount on fine 21. Use the fax fable or fax Rate Schedules, whichever applies
17b belovete Form	d dividen the rest o the smal -7 of the comple s 19 and	Rates go to lit the work	page 0-8 s the wor ther line		· · ·							ate Sched
s, enter -C go to line en compl	re qualifie complete line 13a. ee page f 00. line 9t at skip lin	tal Gain nd 20 and line 18 of	complete skip all c	han zero	::	go to lin	go to lin		d go to			e or Tax R
Combine lines 7a and 15 and each of the 131 for so, enter 40 on line 171 for again, enter the gain on Form 1040, line 13a, and go to line 17b below. Combine lines 7a and 15. If zero or less, enter 40. Then complete Form 10	If fine 16 of Schedule O is a gain or you have qualified dividends or 80, complete Part IV below.  Otherwise, skip the rest of Schedule O and complete the rest of For Otherwise, skip the rest of Schedule O and complete the smaller of a is a loss, enter here and on Form 1040, line 13a, the smaller of O(or, if manned fitting separately, (S1,500) (see page 0-7 of the instit If you have qualified dividends on Form 1040, line 9, complete Fit If you have qualified dividends on Form 1040, lines 19 and 20).	Otherwise, skip Part IV below and complete the rest of Form 1040,     Tax Computation Using Maximum Capital Gains Rates     16 or line 17a is zero or less, skip lines 19 and 20 and go to line 2 our unrecaptured section 1250 gain, if any, from line 18 of the workshee	Effect your 28% rate gam, if any from line 7 of the worksheet on page 0-8 of the in It lines 19 and 20 as a zero, go to line 21. Otherwise, complete the worksheet of the amount to enter on lines 35 and 53 below, and skip all other lines below, first your taxable income from Form 1040, line 40.	Enter the smaller of line 16 or line 17a. but not less than zero Enter your qualified dividends from Form 1040, line 9b , Add lines 22 and 23, from 495 (investment interest expense) Annount from line 4g of Form 4958 (investment interest expense)	Jobract line 25 from line 24. If zero or less, enter -0. Divact line 26 from line 21. If zero or less, enter -0. The the smaller of line 21 or. \$56.800 if married filing jointly or qualifying widow(et):	s 338,030 if flead of notisenough.  If line 27 is more than line 28, skip lines 29-39 and go to line 40. Letter the arm of the line 27.  Subtrast line 29 from line 28. If zero or less, enter -0, and go to line 40. Add lines 17b and 23.  Enter the smaller of line 30 or line 31.	Multiply line 32 by 5% (05) It lines 30 and 73 are tho same, skip lines 34-39 and go to line 40. It lines 30 and 23 from line 30. Ener your qualified 5-year gain, if any from	<u>s</u>	Multiply line 38 by 10% (10) If lines 26 and 30 are the same, skip lines 40-49 and go to line 50. Effect the smaller of line 21 or line 26.	Enter the amount from time 30 (if time 30 is blank, enter -0.) Subtract line 4 if from line 40 Add lines 17b and 23 Ene the amount from line 32 (if the 22s blank, enter -0.) 44	45	Tax Table
the result of the 1900 inc. 1900 inc. 1900 inc. 1900 inc.	s a gain o ww. f Schedul id on For arately, (\$ lends on e Part IV	Maxime ss, skip F	ine 21. Or ind 53 be ind 53 be ind 1040,	Form 10-	or fess, e or fess, e qualifying separatel	p lines 29 or less, er	tip lines 3	38	kip lines 4	e 30 is bi	45	7. Use the
ne lines 7b and 16 and enter the result, or enter the gain on Form 1040, line 13 ne lines 7a and 15. If zero or less, ente	If fine 16 of Schedule 0 is a 9b, complete Part IV below. 9th complete Part iV below. 9th a is a loss, enter here and a is a loss, enter here and NO) (or, if manned filing separa. If you have qualified dividen If you have qualified dividen ine 40, and then complete in line 40, and then complete in	Part IV by An Using aro or les ection 125	Enter your 28% rate gain, if any, from line 7 of the wo If lines 19 and 20 are zero, go to line 21. Otherwise the amount to enter on lines 35 and 63 below, an Enter your taxable moome from Form 1040, line 40	ods from	Subtract line 25 from line 24. If zero or less, enter -0. Subtract line 26 from line 21. If zero or less, enter -0. Enter the smaller of line 21 or. S. 55.800 or manned filing jointly or qualifying widow. \$28,800 or limaned filing separately; or	• 3.38(1.50) I nead of nous-groun If line 27 is more than line 28, skip lin Enter the amount from line 27, Subbast line 29 from line 28. If zero or lea Add lines 17b and 23'	Multiply line 32 by 5% (05)  If lines 30 and 32 are the same, skip lines Subtract line 32 from line 30  Enter your qualified 5-year gain, if any from	line 8 of the worksheet on page 0-10. Enter the smaller of line 34 or line 35. Multiply line 36 by 8% (08) Subtract line 36 from line 34.	Multiply line 38 by 10% (.10). If lines 26 and 30 are the same, skir Enter the smaller of line 21 or line 26	Enter the amount from line 30 (if time 30 is t Subtract line 41 from line 40	Subtract line 44 from line 43 Enter the smaller of line 42 or line 45 Multiply line 46 by 15% (.15)	Subtract line 46 from line 42.  Multiply line 48 by 20% (20).  Figure the fax on the amount on line 27.  Add lines 33, 37, 39, 47, 49, and 50.  Figure the fax on the amount on line 21.
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Attachment Sequence No. 1.5  Your social security number  Your social security number of the first of the fir	1982. See page E.1 passive losses	II SCHROUNES) N-1 (U) Employe (e) Check if identification any anxum is number in inches.		- ⊢	deduction from Form 4562 from Schedule K-1		_	ter the 32	(b) Employer Identification number	ssive Income and Loss	l .			35 (	же and 37	Income or Loss From Real Estate Managage investment Conduits (REMICs)—Residual Holder  (b) Engloyer Telegrate Managage Investment Conduits (REMICs)—Residual Holder  (c) Telegrate Managage Investment Conduits (REMICs)—Residual Holder  (d) Telegrate Managage Investment Conduits (REMICs)—Residual Holder  (e) Telegrate Mana	pelow 39		10 40 mil 1			
3 8	or basis limitations,	alifornius Stown of Co. S. S. Foreign Salon partnership		Nonpas —				ines 30 and 31. En		Nonpassive	(e) Deduction or loss from Schedule K-1				Enter the result he	om (d) Tarable incon	the total on Itne 41		e and on Form 1040, lir		42	43
ther if shown on other sides	eck column (e) on line s due to the at-risk mership expenses?.	your cax return with and (b) Enter P for partnership. S (or S corporation		and oversecond (d)	Irom Schedule K-1		3	or (loss). Combine li	200		(d) Passive income from Schedule K-1				me lines 35 and 36.	Mortgage Investr	n bare and include in		. Also, complete line 140 Enter the result her	e. Enter your gross 35, line 7; Schedule 1120S), line 23; and	ou were a real estate or (loss) you reported	vity loss rules.
Schedule (Form 1040) 2003  Name(s) shown on return Do not enternane and social security number if shown on other side  Pert III Income or Loss From Partnerships and S Corporations	which any amount is not at in sk, you must check column (e) on line 28 and alreach form 6198. See page Energondring losses not allowed in prior years due to the at-risk or basis limitations, passive losses fited on Form 8582, or untermbursed partnership expenses?  Sweed "Yes," see page E-5 before completing this section.	(a) Name		d Loss	from Schedule K-1		пе 29а	urnns (f), (h), and (f) of line 29b.  arthroship and S corporation income or (loss) gree and include in the total on line 41 below.	ameN (e)	Income and Loss				ne 34a	me or (loss). Comb	(b) Employer	only Enter the resu	Constant and the consta	oss) from Form 4835 lines 26, 32, 37, 39, and	and Fishing Incomreported on Form 48 Schedule K-1 (Form	ine 14 (see page E-6 ite Professionals. If y enter the net income of	nder the passive acti
1040) 2003 return Do not enter na ncome or Loss	Are you reporting beses not allowed in prior years due to the at risk or basis limitations, passive losses not reporting beses not allowed in prior years due to the at risk or basis limitations, passive losses not reported on form 8582, or unreimbursed partnership expenses?.	Catton: The IRS compares anrothes reported on your lax return with animaliar smooth and animals in the IRS compared (a) Name (b) Terre Pice (c) The of (d) Propose partnership. S (oveg) definition interest of the IRS compared (c) Terre Pice (c) Te		Passive Income and Loss	(attach Form 8582 if required)		Totals Add columns (g) and (j) of line 29a .	Add columns (f), (h), and (i) of line 29b.  Total partnership and S corporation income or (loss), Combine lines 30 and 31. Enter the result free and include in the total on line 41 below.	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Passive Income	(c) Passive deduction or foss allowed (attach Form 8582 if required)			35 Add columns (d) and (f) of line 34a .	Total estate and truck journe or (loss). Combine lines 3s and 3e. Enter the result here and include in the total on line 41 below.	Income or Loss	Constant columns (A) and (6) only Enter the result have and include in the total on time 41 below	Summary	Net fami rental income or (loss) from Form 4835. Also, complete line 42 below	Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1120S), line 15b; Schedule K-1 (Form 1120S), line 23; and	Schedule K-1 (Form 1041), line 14 (see page E-6)  Reconcitation for Roal Estate Professionals. If you were a real estate professional (see page E-1), enter the net moome or (loss) you reported	anywhere on Form 1040 from all renda real estate activities in which you materially participated under the passive activity loss rules
Schedule E (Form 1049) 2003 Name(s) shown on return Do Part II Income	27 A	88   4 (				20 C B	b Totals 30 Add c	31 Add 32 Total result	3 8	<b> </b>		<b>4</b>   <b>20</b>	34a Totals	35 35	37	Part IV 38	0	Part V	40	42	43	
Name(s) shown o	22	W	U	Totals Id columns A. B. and C.)		<b>1</b>	3 %	22 22		, et , wi			_		о es	e e	m		04 4			
2003 Name(4) shown to 40.0	22	refer eater group for the state of the state	U	C (Add columns A. B. and C.)			9 00	31					19	3.0		3			40	24 (	26	Schedule I. (Form 1940) 2003
2003 Name(9, stroom 1040). Sequence No. 13	Note, if you are in the business of renting personal property, use loss from form 493.6 or good go, line, 40.5 or personal property, use	Leve dear Onlean steel easier groups of steel or onlean steel easier groups of steel or onlean steel easier groups of personal purposes for more than the greater of the steel or of the or one of the other content or one o	Fair rental value?				98												40	24 (	orbine lines 24 and 25. Enter the result // 1/10 you, also enter this amount on form on line 41 on page 2	Cat no 11344, Schedule L (Form 1949) 2000
Il Income and Loss Schadule Figory States, frust, spaties, partnerships, 2003 States, frusts, spaties, frust, setc.)  ✓ See intructions for Schadule E from 1040.	Note, if you are in the business of renting personal property, use loss from form 493.6 or good go, line, 40.5 or personal property, use	Leve dear Onlean steel easier groups of steel or onlean steel easier groups of steel or onlean steel easier groups of personal purposes for more than the greater of the steel or of the or one of the other content or one o	Fair rental value?	υ			000	12		121 100	81								23	24 (	orbine lines 24 and 25. Enter the result // 1/10 you, also enter this amount on form on line 41 on page 2	Cat no 11344, Schedule L (Form 1949) 2000
2003 Name(s) Street From Manac(s) Strong (s)	r Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use or Cart (see page E.2). Report form ental income or loss from 1835 or page 2, the 40	to the Banch than steen states (Opphilip  Note of Lamin steen states (Opphilip  Note of Lamin steen states (Opphilip  Note of than one of than the greater of the open states of the ope	Fair rental value?	Properties C	A (		9 8 8 10 10 10 10 10 10 10 10 10 10 10 10 10	11 12	13	11 11	18		19 19	23		3		Cardon, You fatta it at exate and interesting the cardon and interesting the cardon and interesting the cardon and it was the cardon		24 (	orbine lines 24 and 25. Enter the result // 1/10 you, also enter this amount on form on line 41 on page 2	Schedule I, troim 1940, 2003

Page 2

(Form 1040A or 1040) SCHEDULE EIC

(66) Department of the Treasury nternal Revenue Service

Name(s) shown on return

Earned Income Credit Qualifying Child Information Complete and attach to Form 1040A or 1040 only if you have a qualifying child

Attachment Sequence No. 43 2003

OMB No. 1545-0074

our social security number

1040

See the instructions for Form 1040A, line 41, or Form 1040, line 63, to make sure that

If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.

(a) you can take the EIC and (b) you have a qualifying child

Before you begin:

It will take us longer to process your return and issue your refund if you do not fill m all lines that apply for each qualifying child.

 Be sure the child's name on line 1 and social secunty number (SSN) on line 2a agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your ELC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-172-1213.

# Child 2 Child 1 Qualifying Child Information

The child must have an SSN az defined on page 43 of the Form 1040 naturations on page 47 of the Form 1040 naturations on the page 47 of the Form 1040 naturations unless the child was born and cided in 2003. If your child was born and cided in 2003 and did not have an SSN, enter "Died" on this line and did not have an SSN, enter "Died" on this line and aid and an an acceptance. If you have more than two qualifying children, you only have to list two to get the maximum credit Child's name 2a Child's SSN

If born after 1984, skip lines 3a and 3b; go to line 4. If the child was born before 1985-Child's year of birth

If born after 1984, skip lines 3a and 3b; go to line 4.

<u>§</u>

Go to line 4. § \_\_\_\_\_

. E <u>≨</u> □ Continue Go to line 4. . § a Was the child under age 24 at the end of 2003 and a student?

<u>\$</u> Continue b Was the child permanently and totally disabled during any part of 2003?

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.) Child's relationship to you

Number of months child lived with

• If the child lived with you for more than balf of 2003 but less than 7 months, enter "T". you in the United States during 2003

Do not enter more than 12 months. If the child was born or died in 2003 and your home was the child's home for the entire time he or she was alive during 2003, enter '112"

months

months

Do not enter more than 12 months.



For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2003, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040.

Schedule EIC (Form 1040A or 1040) 2003 Cat. No 13339M

Schedule EIC (Form 1040A or 1040) 2003

# Purpose of Schedule

information about your qualifying child after you have The purpose of this schedule is to give the IRS figured your earned income credit (EIC) To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, ine 41, or Form 1040, line 63.

otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties. intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are Taking the EIC When Not Eligible. If you take the determined that your error is due to reckless or EIC even though you are not eligible and it is

### Qualifying Child

A qualifying child is a child who is your . . .

Son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandchild)

example, your niece or nephew) whom you cared for as you would your own Brother, sister, stepbrother, stepsister, or a descendant of any of them (for

Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child)



was at the end of 2003 ... Under age 19

Under age 24 and a student

Any age and permanently and totally disabled



Lived with you in the United States for more than half of time, see Exception to "Time Lived With You" Condition on page 42 of the Form 1040A instructions or page 46 of 2003. If the child did not live with you for the required the Form I 040 instructions.

The child is not a

The child is not a

qualifying child.

<u>₹</u> Continue

> , , , Continue

qualifying child.

Note. If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see page 43 of the Form 1040A instructions or page 47 of the Form 1040 instructions



10 you want part of the EIC added to your take-home pay in 2004? To see if you qualify, get Form W-5 from your employes, call the IRS at 1-800-TAX-FORM (1-800-829-8676), or go to Do you want part of the EIC added to your take-home pay in www.irs.gov.



from Incompany and The Incompany of the Incompany of Incompany of Incompany of Incompany of Investock held for draft, breading, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.		39b Taxable amount 350		41c Taxable amount 41c	42			46	during 47	88	year 48	ine 49 from line 48° 50	f on page 1, line 11	45 and 50 Enter the total on line 51		111300 Fruit and tree nut farming 111400 Greenhouse, nursery, and fronculture production	111900 Other crop farming	Animal Production 112111 Beef cattle ranching and farming	112112 Cattle feedlots		112300 Poultry and egg production 112400 Sheep and goat farming		yar	and uniber tracts)	
Part III Farm income—Accrual Method (see page F-6) Do not include sales of invasiock held for draft breedit 4197 and do not include this livestock on line 46 below		386 fold-cooperative distributions (Form(5) 1089 FATR) 1999 1 40a Adneutural program payments [40a]	Commodity Credit Corporation (CCC) loans CCC loans reported under electron , ,	b CCC loans forfered	Crop insurance proceeds	44 Other moone, mobading Federal and state gasoline or fuel tax credit or refund		inventory of livestock, produce, grains, and other products at begin the year.	47 Cost of livestock, produce, grains, and other products purchased dur	48 Add lines 46 and 47	48 inventory of tivestock, produce, grains, and other products at end of year	50 Cost of twestock, produce, grains, and other products soid Subtract line 49 from line 48*	51 Gross Income. Subtract kine 50 from line 45 Enter the result here and on page 1, line 11 of viviuse the unit-livestock order method or the farm-cond method or skilling investors and the	tine 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the rotal on line 51	Part IV Principal Agricultural Activity Codes	File Schedule C (Form 1040), Profit or Less From 11 Results, or Schedule CE, From 1040), Net Profit Caran Duemore, restoral of Schedule, d's.		agnoutural security as soil proparation, veterinary, farm		caring for dogs, cals, or other pet animals.	These codes for the Principal Agricultural Activity classify farms have the three for an arrest the second in to facilitate the		System (NACS). Select one of the following codes and enter the sx-digit from number on asser 1, fine B.	ain farming	111210 Vegetable and melon farming
m =	Γ-	fire it.	No Dart)					11		ırance,	· L	_		11						<u> </u>	1	_		at nsk iot at rek	0) 2003
2003 Attachment Sequence No. 14	B Enter code from Pan IV	D Employer ID number (EIN), if any	passive losses		\$5 <b>4</b> 3	6b	11111		10	11   ses such as taxes, insurance,		25	350	26b	27	30	32	57	34a 34b	34c	346	341	36	37a 🔲 All Investment is at risk 37b 🔲 Some investment is not at risk	Schadule F (Ferm 1040) 2003
► Attach to Form 1041, Form 1051, Form 1055, or Form 1055-B.  ► See Instructions for Schedule F (Form 1040).  ► See Instructions for Schedule F (Form 1040).	A Pincipal product. Describe in one or two words your principal grop or activity for the current tax year  B. Enter code from Part IV	(2) Cl Accrual	E bid your materially participate" in the operation of this business during 2003? If "No," see page F-2 for limit on pessive bisses. The No Part I Part I Farm Income—Cash Method, Complete Parts I and II (Account method tappayers complete Parts I and III and Inert I of Part I). To not include sales on form 419.		5b Taxable amount	6b Taxable amount	11111	Mount deferred from 2002		11 Gross Increme Add amounts in the right column for lines 3 through 10 if account method taxpayer, enter the amount from page 2, line 51.  Part III Farm Expense—Cash and Accrual Method. Do not include personal oil furnit expenses such as taxes, insurance,		Pension and profit-sharing	r lease (see page 1-5): es, machinery, and equip-	b Other (land, animals, etc.) 26b	27 Repairs and maintenance		Utilities	33 Vetennary, treeding, and medicine , 35 34 Other expenses (specify):	34a 5				Net temporates. Add onlines 1.2 throught 341  Net temporate of (temp). Subtract line 35 from line 11 if a profit, enter on Form 1040, line 18, and also on 36  Schoolule 5C, line 1. it is loss, you must go on to line 77 (sessee, trusts, and partnerstyps, see page F-f).	37a	

Machine in treasy   Foce separate Instructions   Affactions   Affacti	
Employer darafilication number	I you pay unemployment contributions to only one state?  You pay all state unemployment contributions for 2003 by April 15, 2004? Fiscal year filers, see re all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? you checked the "Yes" box on all the lines above, complete Section A.
A Did you pay any one household employee cash wages of \$1,400 or more in 2003? (if any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)	if you chacked the No box of any of the lines above, step Section A and complete Section B.  Section A  13 Name of the state where you paid unemployment controllations P.  14 State enough number as shown on state unemployment by return P.
☐ Yes. Skip lines B and C and go to line 1. ☐ No. Go to line B.	
B Did you withhold Federal income tax during 2003 for any household employee?	FUTA tax, Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26.
☐ Yes. Skip line C and go to line 5. ☐ No. Go to line C.	Section B  Complete all columns below that apply (if you need more space, see page H-4):
C Dud you pay total cash wages of \$1,000 or more in any calendar quarter of 2002 or 2003 to all household employees?  (Do not count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)	Name State reporting number Taxable wages (as strong number of partial strong number) (d) Subtraction (g) Contributions as 4 number of n
☐ No. Stop. Do not file this schedule. ☐ Yos. Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2003 do not have to complete this form for 2003.)	
Part   Social Security, Medicare, and Income Taxes	19 Totals
Total cash wages subject to social security taxes (see page H-3)	Add columns (h) and (i) Total cash wages subje
2 Social Security Lakes, intelligibly fille 1 by 12.4% (1.124)	
4 Medicare taxes. Multiply line 3 by 2.9% (.029)	23 Multiply line 21 by 5.4% (.054)
5 Federal income tax withheld, if any	25 FUTA tax. Subtract line 24 from line 22. Effect the result here and go to line 26
6 Total social social's social's social's Medicare, and income taxes (add times 2, 4, and 5) 6	26 Enter the amount from line 8
Net taxes (subtract line 7 from line 6)	
9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2002 or 2003 to household employees? (Do not count cash wages paid in 2002 or 2003 to your spouss, your child under age 21, or your parent.)	<ul> <li>✓ Yes., Stop, Enter the amount from line 27 above on Form 1040, line 59. Do not complete         Part IV below.         ✓ You may have to complete Part IV. See page H-4 for details.     </li> </ul>
☐ No. Stop. Enter the arrount from line 8 above on Form 1040, line 59. If you are not required to file Form 1040, see the line 9 instructions on page H-3.	Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-4.  Address furnher and street or P.O. box if mail is not delivered to street address.
☐ Yes. Go to line 10 on the back.	City, town or post office, state, and ZIP code
For Paperwork Reduction Act Notice, see Form 1040 Instructions. Cat No. 12187K Schedule H (Form 1040) 2003	I declare that I have examined this schedule, including accompanying asteriorists at part of any payment made to a state unemployment fund damind as a credit was on the company of the co
	Fingloyer's signature  Schedule H (Form 1040) 2003

m 1040j 2003 Figure Your Credit	If you checked (in Part !):   Enter:	Yes	or 8 in Part i? No Con line 12 and go to line 13.	<ul> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> </ul>	Sox 2, 4, or 9, enter your taxable disability income.      Rox 5, add your taxable disability income to your sources.	11. all others, enter the	amount from line 10.  Enter the following pensions, annuities, or disability income that you (and your spouse if filling a joint return) received in	2003. Nontaxable part of social security benefits and Manavashis nam of rational performant benefits		Any other pension, annuty, or disability benefit that sex builded from income under any other provision as a sex builded from income under any other provision	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.)	It you du not feceive any of the types of nortaxable income listed on line 13a or 13b, enter -0- on line 13c	If you checked (in Part I): Enter:		of line 16	Add lines 13c and 17 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Cherwise.	- 4111111	Add the amounts from trom 1040, lines 44 and 45, and either the total	Credit for the eidenry or the disabled, Enter the smaller of line 20 or line 23 here and on Form 1040, line 46
Credit for the Elderly or the Disabled 2003	R (Form 1040). Sequence No. 16. 10.  Your social security number	You may be able to take this credit and reduce your tax if by the end of 2003.  • You were age 65 or older or • You were under age 65, you retired on permanent and total disability, and you received taxable disability income.	=		Check only one box:	1 You were 65 or older		Both spouses were under 65, but only one spouse retired on a Nontaxal permanent and total disability	Both spouses were under 65, and both retired on permanent and total deablity	One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	One spouse was 65 or older, and the other spouse was under 65 and contrainent and total disability	You were 65 or older and you lived apart from your spouse for all of 14 Enter th 16 Enter	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2003	Sex 3.4.5.6. or 7  Box 8 or 9  Complete Part II and III.  16 Subtract line 15 from	Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.) 17 Enter on	18 Add line: 17 You flied a physician's statement for this disability for 1983 or an earlier year, or you flied or got a statement for tax years after 1983 and your physician signed line B on the statement, and			40 Instructions Cat No. 11359K Schedule R (Form 1040) 2003

Page 2

Attachment Sequence No 17 Social security number of person with self-employment income >

Schedula SE (Form 1040) 2003 Name of person with self-employment income (as shown on Form 1040) 2003 Attachment Sequence No. 17 Social security number of person with self-employment income • ► Attach to Form 1040. ► See Instructions for Schedule SE (Form 1040). Self-Employment Tax Department of the Treasury

minnal Reviews Service (39)

Name of person with self-employment income (as shown on Form 1040) SCHEDULE SE (Form 1040)

# Who Must File Schedule SE

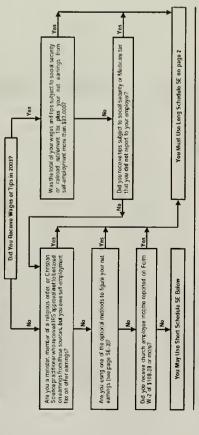
You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-empluyment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception, If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 55.

# May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

Net farm profit or (loss) from Schedule F, line 3B, and farm partnerships. Schedule K-1 (Form 105S), line 15a  Net profit or (loss) from Schedule C, line 31: Schedule C-EZ, line 3: Schedule K-1 (Form 105S), line 15a (other than farming): and Schedule K-1 (Form 105S), line 3: Schedule K-1 (Form 105S), line 15a (other than farming): and Schedule K-1 (Form 105S), line 3: Schedule K-1 (Form 105S), line 5: See page SE-1 for amounts to report on this line. See page SE-2 for other income to report.  Not amings from self-employment. Multiply line 3 by 92.35% (1923S), if less than \$400, de not file this schedule; you do not one voie self-employment tax. If the amount on line 4 is:  SSI,000 or less, multiply line 4 by 15.3% (1533). Enter the result there and on  More than \$37,000 in less 3.  More than \$37,000 in less and 104S (153). Then, add \$10,788.00 to the result. Enter the total here and on Form 1040, line 55.	Schedule K-1 (Form 1	lie K-1 (Form 1065), sters and members page SE-2 for other	3	If less than \$400,		l on	O to the	
	Net farm profit or (loss) from Schedule F. line 36, and farm partnerships, 1065), line 15a	Net profit or (foss) from Schedule C, line 31: Schedule C-EZ, fine 3: Sched line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Mir of religious orders, see page SE-1 for amounts to report on this line. See	Income to report	Not earnings from self-employment. Multiply line 3 by 92.35% (.9235, do not file this schedule; you do not owe self-employment tax	Self-employment tax. If the amount on line 4 ts:	<ul> <li>\$87,000 or less, multiply line 4 by 15.3% (.153). Enter the result here an Form 1040, line 55.</li> </ul>	<ul> <li>More than \$87,000, multiply line 4 by 2,9% (029). Then, add \$10,788.1 result. Enter the total here and on Form 1040, line 55.</li> </ul>	6 Deduction for one-half of self-employment tax. Multiply line 5 by

From Sch. F, line 11, and 5ch. K-1 (Form 1065), line 15b. From Sch. C, line 31, Sch. K-1 (Form 1065), line 1063, line 15c, and 5ch. K-1 (Form 1065), line 15c, and 5ch. K-1 (F Schedule SE (Form 1040) 2003

Cat No 11358Z

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Note, if your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -b. on line 4c and go to line 5e, Income from services you performed as a minister or a member of a religious order is not church employee. If you are a minister, member of a religious order, or Christian Science practitioner and you filed form 4361, but you are a minister, member of a religious order, or Christian Science and continue with Dari . 000 87. 4 10 had \$400 or more of other net earnings from self-employment, check here and continue with Part 1 Multiply the smaller of line 6 or line 9 by 12.4% (124) Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 3 Combine lines 1 and 2.
4a If line 3 is more than zero, multiply line 3 by 92.35% (9235), Otherwise, enter amount from line 3. b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . b Multiply line 5a by 92.35% (9235). If less than \$100, enter -0-1065), line 15a. Note. Skip this line if you use the farm optional method (see page SE-4) , , tax Exception. If less than \$400 and you had church employee income, enter -0- and continue ▶ Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% rainoad retirement (tier 1) tax for 2003. Add lines 8a and 8b

Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. ▶ Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-8), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4) c Combine lines 4a and 4b. if less than \$400, do not file this schedule; you do not owe self-employment Multiply line b by 2.9% (D29)
Solf-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 55 b Unreported tips subject to social security tax (from Form 4137, line 9) 8b c Add lines 8a and 8b for definition of church emplayee income. Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 28 . . . . . 5a Enter your church employee income from Form W-2. See page SE-1 Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,000 or more, Not earnings from self-employment. Add lines 4c and 5b Part | Self-Employment Tax Multiply fine 6 by 2.9% (.029) Section B—Long Schedule SE income, See page SE-1,

Part II Optional Methods To Figure Net Earnings (see page SE-3)

to the affect of the state of t	להמלה חד מל		
Farm Optional Method. You may use this method only if:			l
<ul> <li>Your net farm profits* were less than \$1,733.</li> </ul>			
14 Maximum income for optional methods	14	1,600 00	00
15 Enter the smaller of: two-thinds (th) of gross farm incume! (not less than zero) or \$1,600. Also include this amount on line 4b above.	(not less than zero) or \$1,600, Also		
Nonfarm Optional Method, You may use this method only it:  • Your net nonlarm profits* were less than \$1,733 and also less than 72,189% of your gross nonfarm income* and	than 72.189% of your gross nonfarm		
<ul> <li>You had not earnings from self-employment of at least \$400 in 2 of the prior 3 years.</li> <li>Searfon, You may use this method no more than five times.</li> <li>Suthract line 15 from line 14.</li> </ul>	n 2 of the prior 3 years.		
17 Enter the smaller of: two-thirds (%) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above	ne (not less than zero) or the amount		
From Sch. F. Inte 11, and 5ch. K-1 (From 1055), Inte 15b. Prom Sch. C. Inte 31; Sch. C-FZ, Inte 33, Sch. K-1 (From 1055), Inte 15b. and 5ch. K-1 (From 1055), Inte 15b.	31; Sch. C-EZ. line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K	(-1 (Form 1065-B), box	6 ×0

0

Schodule SE (Form 1040) 2003

Wheth expresses between the 2.5 or of the 2.
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➤ See separate instructions.	1
ur social	security number 12 Entitle this lockal amount of dependent care benefits you received for 2003. This amount should be shown in box 10 of your Wt-2 formis). Do not include amounts that were reported to you as wages in box 1 of Formis) Wt-2
Before you begin: You need to understand the following terms. See Definitions on page 1 of the instructions.  • Dependent Care Benefits  • Qualifying Person(s)  • Qualified Expenses  • Earned In.	13 Enter the amount forfetted, if any (see the instructions)
Persons or Organizations Who Provided the Care—You must complete this part. (If you need more space, use the bottom of page 2.)	14 Subtract line 12 from line 12
(d) Identifying number (d) Am (SSN of ElN) (See in	in 2003 for the care of the qualifying person(s)
	16 Effer the smaller of line 14 or 15
Did you receive  No — Complete only Part II below.  dependent care benefits?	18 Enter the amount shown below that applies to you.  • If married filing jointly, enter your spouses sented income (if your spouse was a student or was disabled; see the
Caution If the care was provided in your home, you may one employment taxes. See the instructions for Form 1040, line Dart III. Credit for Child and Dependent Care Fynances.	159. Instructions for line 5).  Instructions for line 5.  Instructions for line 5.  Instructions for line 5.
e than two qualifying persons, see th	Misturations for the amount to enter.      All others, enter the amount from line 17.
(a) Qualifying person's name (b) Qualifying person's social incurred and peak depressal you securify number person is set in column (a)	19 Er
	llowing:
Add the amounts in column (e) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying passon or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26	21 Taxable banefits. Subtract line 2.0 on the dotted line page.
Entar your earned income	child and dependent care lete lines 22-26 below.
Enter the smallest of line 3, 4, or 5	22 Enter \$3,000 (\$6,000 of two or more qualifying persons)
Decimal If line 7 is:	23 Enter the amount from line 20
\$29,000—31,000	24 Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit.
33 3300—35,000 25 <b>8</b> 3 3300—35,000 24 3 3 37,000—37,000 24 3 37,000—37,000 23 3 37,000—39,000 23	25 Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown 25 on time 20 above. Then, add the amounts in column (c) and enter the total here
39,000—41,000 41,000—43,000 43,000—No limit	26 Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this mind complete lines 4-11.
Multiply line 6 by the decrinal amount on line 8. if you paid 2002 expenses in 2003, see ###  The instructions  Enter the amount from Form 1040, line 43, minus any amount on Form 1040, line 44  Toekf for child and dependent care expenses. Enter the smaller of line 9 or line 10  11	⊕

Schedule A—Additional General Business Credit Allowed by Internal Revenue Code Section 38(c)(2) (Before Repail by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations	carryforward	o authoriable, in Wilbie of in part, to the regulal investment creat under section 46 (before amendment by the Revenue Reconciliation Act of 1990), <b>(b)</b> some of that investment credit cannot	be used because line 18 is smaller than line 8, and (c) it is required to file Form 4626. Alternative Minimum Tax—Comprehens Complete Schedule 8 to see if the comprehens is entitled to an	additional credit.	20. Enforthe notion of the could chow on line 6 that is attributable to the combar investment cooler			21 Tentative minimum tax (from line 16)	22 Multiply line 21 by 25% (.25)	23 Enter the amount from line 18	Entre the program of the could choose a new or the or was a sectionally		by the Revenue Reconciliation Act of 1990)		25 Subtract line 24 from line 23. if zero or less, enter -0-		26 Subtract line 25 from line 20. If zero or less, enter -0-	 10, by using zero on Form 46x5, line b, and enter the result here	30 Midwick line 37 hours 600 (100)		29 Net income tax (from line 13).	30 Enter the amount from line 19	31 Subtract less 30 from less 20	annual time so notify the contract of the cont	32 Subtract line 28 from line 31		33 Enter the smallest of line 22, line 26, or line 32		34 Subtract line 33 from line 21	Contract the remotes of lane 15 or lane 24	enter this amount on line 19 instead of the amount	previously figured on that line. Write "S		Ф	relating to a form or its instructions must be arning about the	Carry but the interface keepen and the carry of the form is a superconduction of the form is a first 23 min the third States You are required to may become an interface in the control of the form is a first part of the form is	to administration of any Internal Revenue	law. Generally, tax returns and return une form to the law.	these laws and to allow us to lightle and information are continued as regular as regular any to make concerning the color than the color and	The time model to complete and file		Reduction Act individual circumstances. The estimated	average time ts:	Ferm 3800 (2003)		
2003 Attachment Sequence No. 22	identifying number		-																			-	-																	1						3800 0000
▶ See Instructions on pages 3 and 4 ▶ Attach to your tax return.	Namugs shown on return	Current Year Credit	La Current year investment credit (Form 3468)		478).	(Form 6765)	Current year low-income housing credit (Form 8588)		 	mplayee tips (Form 8845)		Current year new markets credit (Form 8874)	•	Current year credit for contributions to selected community development convenience (Form 8947)   10	<u>.</u>	K-1 (Form 1065-B))	l	 	Passive activity credits allowed for 2003 (see instructions)	tach .	Current year credit. Add lines 4 through 7		Attendative minimum tax (see instructions)		Credit for child and dependent care expenses Form 2411 line 11) 12b	Credit for the elderty or the disabled (Schedule R Form 1940), line 24) 12c	Education credits (Form 8863, fine 18)	contributions (Form 8830, line 14)	Child tax credit (Form 1040, line 49)		(Form 98 59 Inne 11)	Possessions tax credit (Form 5735, line 17 or 27)	Credit for fuel from a nonconventional source	Qualified electric vehicle credit (Form 8834, line 20)		Net income tax. Subtract line 12m from line 11 lf zero, skip lines 14 through 17 and enter -0- on line 18.				Subtract the 12 from the 13 of 12 we extra 0.	Form.	1040. line 52: Form 1120. Schedule J, line 6d. Form 1120-A, Part I, line 2a: Form 1041, Schedule		Individuals, estates, and trusts: See instructions if daiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions.	If there has been an ownership change, acquisition, or reorganization	Cot No 10200E

Committee and the control of the c	Signature No. 32   Signature No. 32   Signature No. 32   Signature No. 32   Signature No. 35   Signature N	
	Ve Minimum Taxable Income (See instructions for how to complete each line.)           (Form 1040), earler the amount from Form 1040, line 38, and go to line 2. Otherwise.           (Form 1040), earler the amount from Form 1040, line 38, and go to line 3.           (Form 1040), line 38, and go to line 7. (If zaro or less, entre as a negative amount.)           (Form 1040), line 36.           (Form 1040), line 38.           (Form 1040), line 28.           (Form 1040), line 29.           (Form 1040), line 39.           (Form 1040), line 30.           (Form 1041), line 40.           (Form 1041), line 40.	
According to the Computation of Computation   According to Computation	1   1   1   1   1   1   1   1   1   1	
10, 10, 12, 12, 12, 12, 12, 12, 12, 12, 12, 12	1 2 2 4 3 9 4 10 0 8 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
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1	Ter the amount from 6 ( ) 7 ( ) 8 8 10 11 11 12 12 11 11 11 11 11 11 11 11 11	
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Hardy control of the control of th	ter the amount from 6 ( ) 7 ( ) 9 8 8 10 10 11 11 12 12 12 14 15 15 17 17 17 17 17 17 17 17 17 17 17 17 17	
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4 Subbact in a form may 36 a subbact in a form m	10 11 12 13 14 16 16 16	
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1   1   1   1   1   1   1   1   1   1	13 14 15 15 15 17 17 17 17 17 17 17 17 17 17 17 17 17	
1	14 15 16 16 17 17 17 17 17 17 17 17 17 17 17 17 17	Enter the amount from Schedule D (Form 1040), line 30, or line 19 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions).  Enter the smaller of line 36 or line 37  Enter the smaller of line 36 or line 44  45
1	15 16 17 (ax and AMT). 17	Enter the amount from Schodule D (Form 104), jine 3 st, of mire 14 of the 35 schodule D Taw Worksheet on page D-11 of the instructions for Schodule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions).  Enter the smaller of line 35 or fine 37 Enter the smaller of line 45 or line 44
1		Suredure of as wat safetion page to 11 on the financials on Suredure of (form 1040), whichever applies (as figured for the regular tax) (see page 8 of the structions).  Enter the smaller of line 35 or line 37  Enter the smaller of line 43 or line 44
The residential control loss   18		the mission of the second of t
Company   Comp		Enter the smaller of line 35 or line 37 Enter the smaller of line 43 or line 44
1	20 0	Enter the smaller of line 43 or line 44
1	000	
The standard line   Standard	27	
12   12   12   12   12   12   12   12		
24	TAM	the Billion is blank, the amount from Schedule D (Form 1040), the 43 join trial.
10   10   10   10   10   10   10   10		enter the amount from line 32 of the Schedule D Tax Worksheet on page
The mercastay group of the misturctions and time are analysis of the misturctions and time are are altered files separately and time are arranged files are also to time 45 is zero, go to time 55 and 17 and 17 and 17 and 17 and 17 and 18 a		D-11 of the instructions for Schedule D (Form 1040) (or if that line is blank,
1	: : : : : : : : : : : : : : : : : : : :	
19   20   20   20   20   20   20   20   2		Enter the smaller of line 45 or line 45 is zero, go to line 55
THEN colors   THEN colors   Schubtact line 47 from line 45. If zero or less, enter -0, and go to line 55.   46	. 28	Multiply line 47 by 5% ( 05)
The instructions   The form of the instructions   The form of the instructions   The form of the for		Subtract line 47 from line 45. If zero or less, enter -0- and go to line 55 ,
## AMT if necessary] (see page 8 of the 150 page 9 of the 150 page 9 of the 150 page 10 pa		
The 280.00   \$40,250   \$20,000   \$	AND line 28 is	Schedule D (Form 1040), line 35 (as refigured for
Standard	not over	f necessary) (see page 8 of the
29.000  52 Subtract line 51 from line 49  53 Subtract line 51 from line 49  54 Multiply line 52 by 10% (10)  55 Subtract line 51 from line 49  56 Subtract line 51 from line 44  57 Enter the smaller of line 55 or line 56  58 Multiply line 57 by 15% (15)  59 Subtract line 51 from line 46  50 Subtract line 51 from line 46  51 Enter the smaller of line 55 or line 56  60 Multiply line 57 by 15% (15)  52 Subtract line 58 or line 56  60 Multiply line 57 by 15% (15)  51 Subtract line 58 or line 56  61 Subtract line 38 is zero or blank, skip lines 61 and 62 and go to line 63. Otherwise, go to line 61.  62 Add lines 42, 48, 52, 54, 58, 60, and 62.  63 Add lines 42, 48, 52, 54, 58, 60 and 62.  64 If this 36 is \$115,000 or less (£83,500 (£1,504 married fling separately), multiply line 36 by 26% (26)  64 If this 36 is \$115,000 or less (£83,500 (£1,504 married fling separately), multiply line 36 by 26% (26)  65 Enter the smaller of line 63 or line 64 there and on line 31.	\$40,250	Instructions),
See page 7 of the instructions   See page 7 of the instruction   See page 8 of the instruction   See page 9 of the See	67	Administration of the St. Co
Subtractive 3.3 and 3.5 and 5.5 and		Subtracting 51 from ting 40
Subtract lime 47 from line 46   Subtract lime 50   Subtract lime 51 from line 56   Subtract lime 51 from line 57 from line 51 from line 51 from line 51 from 1040, line 51 from line 51 fro	30	Multiply line 53 by 10% (10)
Subtract line 45 from line 44   56 or line 56   Subtract line 45 from line 44   56 or line 56   Subtract line 45 from line 44   57   See Subtract line 45 from line 45 from line 46   See Subtract line 56 or line 61 or line 37   See Subtract line 48 from line 40   See Subtract line 48 from line 40   See Subtract line 48 from line 40   See Subtract line 48 from line 56 or line 57 or line 56 bracker line 56 or line 57 or line 56 bracker line 56 or line 58 or l		Subtract line 47 from line 46
4 Finer the smaller of line 56 or line 56 or line 56 or line 55 or line 56 or line 57 or line 56 or line 56 or line 57 or		Subtract line 45 from line 44
Subtract time 51 from line 56   Line 32   Subtract time 51 from line 56   Line 32   Line 33   Line 34   Line 35	31	Enter the smaller of tine 55 or line 56
Subtract in 5   Xery line 5   Xery 20% (.20)   Xery line 6   Xery 1   Xery		Multiply line 57 by 15% (.15)
### Structions   123   134   1		Subtract line 57 from line 56
If this 38 is zero or blank, skip tines 61 and 62 and 90 to line 61. Otherwise, go to line 62. Otherwise, go to line 63.	32	Multiply line 59 by 20% (.20)
Segretary reactifrom Form 1040, Ine 44)   34	:-	and go to li
62 Multiply line 36 is \$175,000 or less (\$83,500 or less	34	Subtract los 44 from los 40
64 No. 136006  Cat No. 136006  Foun 6251 [2003]  64 If this 36 is \$115,000 or less (\$87,500	£1.	Subudiculine 44 illoit line 40
Cat No. 136006 Form <b>6251</b> [2003] <b>641</b> (find 25 6 125, 34, 95, 04, 91) occas in amed fining separately), multiply ine 36 by 26% (28) and subtract \$3,500 (\$1,750 it married fling separately) from the result. <b>65</b> Enter the <b>8mailler</b> of line 63 or line 63 fine 64 fiele and on line 31	35	Multiply line of by 25% (-23)
64 If the 36 is \$1.15,000 or less (\$28,7,500 or less in married ining separately), multiply ine 36 by 28% (\$28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.  65 Enter the smaller of the 63 or line 64 here and on line 31	Cat No. 13600G Form <b>62.51</b> (2003)	
result. Enter the smaller of line 63 or line 64 trere and on line 31		
Enter the smaller of line 63 or line 64 here and on line 31		
		- 1

(c) Unallowed lass

(d) Subtract column (c) from column (a)

(e) Loss

Overall gain or loss

Form 8582 (2003)

(e) Loss

Overall gain or loss

(c) Overall loss

Page 2

	gain or			_		(c) Overa			Overall gain or		$\coprod$		ge 9.)	(d) Su (e) fr	$\parallel$	-	-			(c) Una			3
cords.	Overall gain or	(d) Gain								(d) Gain			or 14 (See pa	(c) Special allowance						(b) Ratio			1.00
py for your re-	Prior years	(c) Unallowed loss (line 1c)			istructions.)	unallowed deductions (line 2b)			Prior years	(c) Unallowed loss (line 3c)			8582, line 10	(b) Ratio				1.00	structions.)				$\dashv$
rn. Keep a co		(b) Net loss (fine 1b)			ige 8 of the ir				e page 8 of 6	(b) Net loss (line 3b)			wn on Form	(a) Loss					ge 9 of the in	(a) Loss			
your tax retuilb, and 1c (Se	Current year	(a) Not income (b) (line 1a) (			and 2b (See pa	deductions (fine 2a)		0) 6	Current year	(a) Net income (b) (line 3a)			mount is sho	Farm or schedula and line number to be reported on	femoral			<b>A</b>	Losses (See pa	to be reported on (see instructions)			
form east (2003)  Caution: The wordksheels must be filled with your tax return. Keep a copy for your records.  Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 7 of the instructions).		Name of activity (a) No (lir		otal, Enter on Form 8582, lines 1a, b, and 1c.	8582, Lines 2a	Name of activity do		lotal. Enter on Form 8582, lines 2a and 2b.	Worksneet 3—For Form 8382, Lines 39, 30, and 3c Usee page 8 of the instructions.  Current year	Name of activity (a) No (fir			Total. Enter on Form 8582, lines 3a, 3b, and 3c.  By and 3c.  Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9)	Name of activity to be re					Worksheet 5—Allocation of Unallowed Losses (See page 9 of the instructions,	Name of activity			
Form 8582 (2003) Caution: The Worksheet 1		Ž		Total, Enter o	Worksheet 2	2		and 2b.	Worksheet	ž			Total. Enter o 3b, and 3c. Worksheet 4	ž				Total	Worksheet	Ž			Total
2003	Sequence No 88 Identifying number	Part I											t III. d III and go to line 15. he year, do not complete						l Estate Activities				Form 8582 (2003)
oss Limitations	40 or Form 1041.	2003 Passive Activity Loss Caution: Sea the institutions for Worksheets 1, 2, and 3 on pages 7 and 8 before completing Part I.	definition of active participation 3 of the instructions.)	1, 1b (	leet   1c   ( )	Activities (a) [2a] (	om 2b ( )	-		36 (	), all losses are allowed, including	c. Do not complete Form 8582.	If the 4 is a loss and: • Line Id is a loss, go to Part II • Line 2 is a loss and: • Line 3 is a loss and line Id is zero or more), skip Part II and go to Part III. • Line 3 is a loss (and lines 1 and 2 care zero or more), skip Parts II and III and go to line 15. Caution: If your fifting status is married fifting separately and you lived with your source at any time during the year, do not complete	Active Participation See page 8 for an example		and 7	8	If married filing separately, see page 8 9	ctions From	of filing separately, see instructions 11	ine 11, or line 13	10, 14, and 15 See	Car No 63704F
Passive Activity Loss Limitations  Sage separate Instuctions.	▶ Attach to Form 1040 or Form 1041	tivity Loss structions for Worksheets 1, 2, and	Rental Real Estate Activities With Active Participation (For the definition of see Special Allowance for Rental Real Estate Activities on page 3 of the in 1a. Activities with net income (enter the amount from Worksheet 1.	column (a))	c Pnor years unallowed losses (enter the amount from Worksheet 1, column (c)).	d Combine lines 1a, 1b, and 1c.  Commercial Revitalization Deductions From Rental Real Estate Activities 2a. Commercial rentalization deductions from Worksheet 2, column (a) 2a	b Phor year unallowed commercial remaination deductions from Worksheet 2, column (b)	III Other Passive Activities	column (a)).  b Actorities with net loss (enter the amount from Worksheet 3.	column (b)).  c Pnor years unallowed losses (enter the amount from Worksheet 3, column (c)).	Combine lines 3a, 3b, and 3c.  Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including	any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not Report the losses on the forms and schedules normally used	<ul> <li>tine Id is a loss, go to Part II</li> <li>tine 2c is a loss (and line Id is ze</li> <li>tine 3d is a loss (and lines Id and imarried filing separately and you lived</li> </ul>	ant III. Instead, go to fine 15 Special Allowance for Rental Real Estate With Active Participation Note: Enter all numbers in Part II as positive amounts. See page 8 for an example	Enter the smaller of the loss on line 1d or the loss on line 4 Enter \$150,000, If married filing separately, see page 8	Enter modified adjusted gross income, but not less than zero (see page 8) Note: If line 7 is greater than or equal to line 6, skip lines 8 and	9, enter -0- on line 10. Otherwise, ga ta line 8. Subtract line 7 from line 6	o not enter more than \$25,000 or line 9	Part III. Otherwise, go to line 15. nice for Commercial Revitalizati mhers in Part III as postuve amounts	Enter \$25,000 reduced by the amount, if any, on line 10. If marined filing separately, see instructions Enter the loss from line 4	resource the 1.2 by the amount on line 10.  Their the smallest of line 2.5 (trusted as a positive amount), line 11. or line 13.  The Transl roces Allowed	Add the income, if any, on tines 1a and 3a and enter the total Total losses allowed from all passive activities for 2003. Add lines	page 11 on the inskitusions to find our now to report the inscrees or your for Paperwork Reduction Act Notice, see page 12 of the instructions.
Ferm 8582	Department of the Teasury Internal Revenue Sentce (99) Namid(s) shown on return	2003 Passive Activity Loss Caution: See the instructions fo	Estate Activities Allowance for Reless with the income	(a))	ears unallowed los	ne lines 1a. 1b, and Revitalization De orcial revitalization of	<ul> <li>b Pnor year unallowed con Worksheet 2, column (b)</li> <li>c Add lines 2a and 2b</li> </ul>	All Other Passive Activities	(a))	(b))	ne lines 3a, 3b, and ne lines 1d, 2c, and	or year unallowed the losses on the	on: If your filing status is a	Part II or Part III. Instead, go to line 15. Part II. Special Allowance for F. Note: Enter all numbers in I	smaller of the loss 150,000, If marned	dified adjusted gross	9, enter -0- on line 10. Othe Subtract line 7 from line 6.	line 8 by 50% (5) he smaller of line	Special Allowar Note: Enter all num	25,000 reduced by the foss from line 4	the smallost of line 2c (treat	e income, if any, or	rk Reduction Act No

Worksheet 6—Allowed Losses (See page 9 of the instructions.	e page 9 of the instruc	(lons.)		
Name of activity	Form or schedule and line number to be reported on (see Instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed lass
íotal	<b>A</b>			
Worksheet 7—Activities With Losses Reported on Two or More Different Forms or Schedules (See page 10. Name of Activity:  (a) (b) (c) Ratio (d) Unaillowed (e) Activity:	S Reported on Two or M	ore Different Forms or (b) (c) Ratio	or Schedules (See po	age 10.) (e) Allowed loss
Form or schedule and line number to be reported on (see instructions):				
1a Net loss plus prior year unallowed loss from form or schedule .   b Net income from form or schedule.				
c Subtract line 1b from line 1a if zero or less, enter -0.	# less, enter -0- ▶			
Form or schedule and line number to be reported on (see instructions):				
1a Net loss plus prior year unallowed loss from form or schedule .   b Net income from form or schedule .   schedule				
c Subtract line 1b from line 1a. If zero or less, enter -0-	ir less, enter -0- ▶			
Form or schedule and line number to be reported on (see instructions):				
13 Net loss plus prior year unallowed loss from form or schedule .   b Net income from form or schedule .   chedule				
c Subtract line 1b from line 1a. If zero or less, enter -0-	ır less, enter -0. ▶			

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\$1,500 \( \frac{2003}{\subseteq 0000} \)  LOKINR. Sequence No. 3.3  Chid's social security number  Sign 14 received capital gams (including to Pub. 828, 138 Rules for Children and life Daividencia and Capital Gain Tax  wile Do vi from 1040).	B Parext's social sociarity number of household Oualifying widow(er)		Stuctions).  m 1040) is general model in the model in the model in the model is general model in the mo	S. H. 15 S.
With Investment of the Than \$1,500  With Investment Income of More Than \$1,500  Attach only to be chief's form 1040, or form 1040N.  Sequence to the Trassy  P. See separate Instructions.  Chief's secal security moment   Parent a name first, and a and last) Caution. See nistructions before complexity.  Parent sing satus (check one)  Description of the complexity of Married filing separately Head of household Married filing separately Head of household Child's Net Investment Income	Enter the child's investment income (see instructions)  If the child did not iterrate deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,500. Outerwose, see instructions  Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form but do attach it to the child's return  Fine 38.  Enter the child's return  Enter the child's return  Enter the smaler of line 3 or line 4. If zero, stop; do not complete the rest of bins form but do attach it to the child's return  Part III Tentative Tax Based on the Tax Rate of the Parent  Enter the parent's taxable income from Form 1040, line 40; Form 1040N, line 27; Form 1040E2, line 6; Telefile Tax Record, line K(1); Form 1040NR line 38; or Form 1040N, line 27; Form 1040E2, line 6; Telefile Tax Record, line K(1); Form 1040NR line 38; or Form 1040NR-E2, line 14. If zero or less, enter -0.	ont's filing status above (see instance, or Schedule D or J (Forn the 20 or the 20 or 1) for the 20 or the 20 or 1) for the 20 or the 20 or the 20 or 1) for the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for form the 20 or form the 20 or form the 20 or form the 20 or for	Part III Child's Tax—If lines 4 and 5 above are the same, enter -0. on line 15 and got to Subtract line 5 from line 4.  14 Subtract line 5 from line 4.  15 Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Dualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax on the amount on line 4 based on the child's filing status (see instructions). If the the tax on the amount on line 4 based on the child's filing status (see instructions). If the Dualified Dualed Samu Capital Gain Tax Worksheet or Schedule D or J (Form 1040). It states the farger of line 14 for line 17 here and on the child's Form 1040, line 41; Form 1040∧. In 1628. or Form 1040N, line 31.	

Page 2 Form 8801 (2003) nstructions for Form 1041). 32 33 45 46 47 48 39 . . . . . . . . . . . . Caution. For a fiscal year taxpayer with a prior tax year that ends in 2003, the amount on line 48 cannot exceed the amount figured under section 55(b)(3) finaximum rate of tax on net capital gain) or if applicable, section 301(c) of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (See instructions). Caution: If you did not complete Schedule D (Form 1040) for 2002 because you reported capital gain dult through of norm 1040), live 13, or your 2002 taxable income was zero or less, see the instructors before completing this part, or your 2002 taxable income was zero or less, see the instructors before completing this part, If Inne 27 is \$175,000 or less (\$87,500 or less if mamed filing separately for 2002), multiply line 27 by 26% (26). Otherwise, multiply line 27 by 28% (28) and subtract \$3,500 (\$1,750 if married If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married Add lines 33, 39, 41, 43, and 45. Subtract line 31 from line 27 .\_\_\_ 42 | 44 8 Part III Tax Computation Using Maximum Capital Gains Rates Enter the amount from line 10

Enter the amount from line 23 of your 2002 Schedule D (Form 1040)

Contents 21 of the 2202 Schedule D (Form 1041)) or line 9 of your 2002

Schedule D Tax Worksheat

Enter the amount from line 19 of your 2002 Schedule D (Form 1040). or line 15d, column (2), of the 2002 Schedule D (Form 1041) the smaller of that result or the amount from line 4 of your 2002 Schedule D Tax Worksheet Enter the amount from line 28 of your 2002 Schedule D (Form 1040) 2002 Schedule D (Form 1040) (Part V of 2002 Schedule D (Form 1041)) If you did not complete the 2002 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter filme 26 of the 2002 Schedule D (Form 1041)) or line 16 of your Schedule D Tax Worksheet." Enter -O- if you did not complete Part IV of your If line 29 is zero or blank, skip lines 44 and 45 and go to line 46. Enter the smaller of line 27 or tine 30 . . . . . . . . Enter the smaller of line 46 or line 47 here and on line 11 Multiply line 40 by 10% (.10) . . . . . . . . . . . . . . . . 37 \* The 2002 Schedule D Tax Worksheet is on page 0.9 of the 2002 Subtract line 38 from line 36 . . . . . . Enter the smaller of line 34 or line 35 . . Enter the amount from your 2002 Schedule D (Form 1040), Inte 29 (or 2002 Schedule D (Form 1041), line 27) (if you did not complete Enter the smaller of line 36 or line 37 . . Enter the amount from line 10 Subtract line 35 from line 31 Muluply line 38 by 8% (.08) Subtract line 36 from line 35 Muluply line 42 by 20% (.20) that line, enter -0-) filing separately Form 8801 (2003) 8 88 42 43 46 48 27 82 83 32 33 Z 32 37 38 සි <del>ද</del>ී 44 Form 8801 (2003) Attachment Sequence No. 74 2003 2 26 Form 1040, line 52, Form 1040NP, line 48, or Form 1041, Schedule G, line 2d Minimum tax credit caryforward to 2004. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years Enter the amount from your 2002 Form 6251, line 34, or 2002 Form 1041, Schedule I, line 55 Enter the amount from your 2003 Form 6251, line 33, or 2003 Form 1041, Schedule I, line 54. Enter adjustments and preferences treated as exclusion items (see instructions), Multiply line 7 by 25% (25) Subtract line 8 from line 5. If zero or less, enter -0. If this form is for a child under age 14, see instructions . Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . . . . . . Combine lines 1, 2, and 3, If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$173,000 and you were married filing separately for 2002, see instructions. Enter: \$49,000 if mamed filing jointly or qualifying widow(er) for 2002; \$35.750 if single or head of household for 2002; or \$24,500 if married filing separately for 2002. Estates and trusts, enter \$22,500 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 Enter the total of your 2002 unallowed nonconventional source fuel credit and 2002 unallowed Subtract line 23 from line 22. If zero or less, enter -0.

Minimum tax credit. Enter the smaller of tine 21 or line 24. Also enter this amount on your 2003 Enter: \$150,000 if married filting jointly or qualifying widow(er) for 2002; \$112,500 if single or head Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0of household for 2002; or \$75,000 if married filing separately for 2002. Estates and trusts, enter Enter the amount from your 2002 Form 6251, line 35, or 2002 Form 1041, Schedule I, line 56 If for 2002 you reported capital gain distributions directly on Form 1040, line 13, or had Schedule D (Form 1041), complete Part III of Form 8801 and enter the amount from line 48 All others: If line 10 is \$115,000 or less (\$87,500 or less if manned filing separately for 2002 multiply line 10 by 26% (£02). Otherways, multiply line 10 by 28% (£28) and subtract \$3.500 (\$1.750 fil manned filing separately for 2002) from the result. a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15a and 16, column (2), of Combine lines 1, 6, and 10 of your 2002 Form 6251. Estates and trusts, see instructions Credit for Prior Year Minimum Tax— Enter your 2003 regular income tax fiability mans allowable credits (see instructions). Individuals, Estates, and Trusts Cat No. 100025 ► See instructions on pages 3 and 4. ► Attach to Form 1040, 1040NR, or 1041 Combine lines 18, 19, and 20. If zero or less, stop here and see instructions Subtract line 17 from line 16. If less than zero, enter as a negative amount Tentative minimum tax on exclusion items. Subtract line 12 from line 11 Minimum tax foreign tax credit on exclusion items (see instructions), Minimum tax credit net operating loss deduction (see instructions) Minimum Tax Credit and Carryforward to 2004 Net Minimum Tax on Exclusion Items qualified electric vehicle credit (see instructions) For Paperwork Reduction Act Notice, see page 4. Department of the Treasury Internal Revenue Service (00) 8801 \$75,000 Part II Part I 16

Form 8801 (2003)

### General Instructions

com 8801 (2003)

Section references are to the Internal Revenue Code.

### Purpose of Form

Use Form 8801 if you are an individual, estate, or trust to figure the minimum tax coedit, if any, for alternative minimum tax (AMI) you incurred in prior tax years and to figure any minimum tax credit carryforward.

### Who Should File

Complete Form 8801 if you are an individual, estate, or trust that for 2002 had: An AMT liability and adjustments or preferences other than exclusion items.

 An unallowed nonconventional source fuel credit or qualified electric vehicle credit (see the instructions for line 20). A minimum tax credit carryforward to 2003, or File Form 8801 only if line 21 is more than zero,

### Specific Instructions

adjustments and preferences— offerral idents and exclusion tents. Deferral idents (for example, deprecation) generally do not cause a permanent difference in taxable income over time. Exclusion frems for example, the standard deduction), on the other hand to cause a permanent difference. The minimum tax caefit is allowed only for the AMT authurlable to deferral idents. The AMT is attributable to two types of

### Line 1—Estates and Trusts

where 2 of Schedule 1, in a 2, is and any other adjustments related to exclusion for thems included on line 2 of Schedule 1.

On line 2 of Schedule 1, use the minimum that credit net operating lices deduction MTCMOLD to 90% of the total of lines 1 through 25 of Schedule 1 (see the instructions for line 3 on this page of the instructions for line 3 on this page for insert involved 3 of Schedule 1 (see the instructions for line 3 on this page of lines 1 through 25 of Schedule 1 (see the instructions for line 3 on this page of lines 1 through and 1 of Schedule 1, complete intens 5 and 35 without taking into account any basis algustments around to nachedule 1, line 22, is set of less; anter zero or form 8901, line 4. the amount from Schedule 1, line 22, adjusted for exclusion fleens that were affocated to the beneficiary Complete Parts I and II of another 2002 Form 1041, Schedule I. For Part I of Schedule I. take into account only exclusion items (the amounts included on lines 2 through 6, 8, and 9, and any Skip lines 1 through 3 of Form 8801.

adjustments and preferences (or furnised eductions) including any investment interest expense reported on If Schedule D. certain tax-exempt interest. Den michtale the Standard deduction. It has already been standard deduction. It has already been standard deduction. It has already been suched on mine 1. Combine lines 2 through 5.7 through 9.11, and 12 of your 2002 Form 6551. Lo not include an amount from line 12 of the 2002 Form 6551. Instead, include the accessed for 2002. If you included on hime 1. Certain tax-exemption of the Scheduleg K.-I (form 1041) you received for 2002. If you included on hime 2. Enter the amount you enter on line 2. Enter the thin the control of the 2014 processor for the 2014 processor. preferences treated as exclusion items (except the standard deduction). Enter on this line the adjustments and Exclusion items are your AMT

Note: If you included any exclusion fem in a fine on a fine and fisted above, include that the amount you enter on fine 2 for example, if depletion was included on Form 62s as an adjustment on fine 8 (passwa activities) include it as an exclusion fem in the amount you enter on fine 2.

### Line 3

Your minimum tax credit net operating hos deduction (MTCNOLD) is the aggegate of the minimum tax credit net operating loss (MTCNOL) caryowers and carrybacks to 2002. Your MTCNOL is figured as follows.

For loss years beginning after 1986, your MICNOL is the excess of the deductions (excluding the MICNOL D) over the income used to figure alternative maintrium taxable income (AMTI) taking into account only exclusion items. Figure this excess with the modifications in section 172(d) taking into account only exclusion items (that is, the section 172(d) modifications must be figured separately for the MTCNOL).

For example, the limitation of nonbusiness deductions to the amount of onbusiness income must be figured separately for the MTCNOL using only nonbusiness income and deductions but under section 172(d)(3) because it has already been taken into account to figure AMTI attributable only to exclusion items. taking into account only exclusion items. However, ignore the disallowance of the deduction for personal exemptions

Ty determine the amount of MTCNOL that may be carned to tax years other than 2002, apply sections 172(b)(2) and 172(d) with appropriate modifications to take into account only exclusion items.

### Line 4

If your filing status was marned filing separately for 2002 and fine 4 is more than \$13,000, you must include an additional amount on line 4. If line 4 is \$27,1000 or more, include an additional \$24,500 on line 4. Othewase, include \$25% of the excess of the amount on line 4 over \$173,000. For example, if the amount on line 4 is \$133,000 enter \$198,000 instead—the additional \$5,000 is \$25% of \$20,000 (\$193,000 minus \$173,000).

#### Line 9

If this form is for a child who was under age 14 at the end of 2002 and at least one of the child's parents was alive at the end of 2002, do not enter more than the sum of the child's 2002 earned income plus \$5,500.

Note: A child born on January 1, 1989, is considered to be age 14 at the end of 2002, and is therefore not subject to this limitation.

#### Line 10

had a net gan on the disposition of U.S. real property interests, line 10 cannot be less than the smaller of that net gain or line 4. If you filed Form 1040NR for 2002 and

The minimum tax foreign tax credit on accusion from 1870.2 AMT foreign tax credit (AMTFTC) refigured using only exclusion flems. Follow these steps to figure your MTFTC. Line 12

1, Use a separate 2002 Form 1116 for the MIFTCE for each separate limitation category specified at the top of Form 1116. Note: When applying the separate limitation categories, use the applicable AMI rate instead of the regular tax rate to determine if any income is "high-taxed."

you entered on that line for the 2002 AMT Form 1116. Otherwise, complete Part I using only taxable income and exclusion items that are attributable to 2. If you figured your 2002 AMTFTC using the simplified limitation election, skip Part I and enter on the MTFTCE. Form 1116, line 16, the same amount. sources outside the United States. If required by the instructions for Form 1116 (based on your MTFTCE

If line 13 of the MTFTCE Form 1116 is greater than line 20 of the MTFTCE Form 1116, keep a record of the difference This amount is carried forward and used to figure your MTFTCE next year. Schedule D), complete Worksheet A. Worksheet B. and the Worksheet I and the Worksheet I for the MTFICE. (But, if required make adjustments to your foreign source capital gains and losses using the instructions in **Pub.** 514. Foreign Tax Cledit for Individuals, instead of

### Line 20

completing Worksheets A and B.) If you are required to complete an MTFTCE Worksheet for Line 17, follow the

mstructions under 5 below.

3. Complete lines 9 through 13 of the MTFTCE Form 1116. For line 9, use the same amount you entered on that line

for 2002 for the regular tax. Use your MTFTCE carryover, if any, on line 10.

If line 21 is zero or less, you do not have a minimum tax credit or a minimum tax credit caryforward. **Do not** complete the rest of this form and do not file it. Enter the total of any nonconventional source fuel credit and qualified electric vehicle credit not allowed for 2002 solely sections 29(b)(6)(B) and 30(b)(3)(B). because of the limitations under Line 21

Follow the instructions below and refer to your 2003 income tax return to figure the amount to enter on line 22. Form 1040. Subtract from the amount amount on line 39 the total of any credits on lines 42 through 48 (not michding any credit for prior year minimum tax). If the result is zero or less, enter zero. Form 1040NR. Subtract from the

a. Enter the amount from Form 8801, fine 4, on line 1 of the MTFTCE Worksheet for Line 17.

b. Complete the Schedule D Tax

Form 1041, Schedule G. Subtract the total of any credits on lines 2a through 2c from the sum of lines ta and 1b. If the result is zero or lass, enter zero.

### Part III—Tax Computation Using Maximum Capital Gains Rates

(Form 1040) for 2002 because you reported capital gain distributions directly on Form 1040, line 13, then: If you did not complete Schedule D

amount, if any, from line 7 of the Capital Gain Tax Worksheet in the instructions for line 42 of the 2002 Form 1040.

6. Enter the amount from Form 8901, line 11, on the MTFTCE Form 1116, line 19. Complete lines 18, 20, and 21 of the

MITTCE Form 1116.

c. Complete the rest of the MIFTCE Worksheet for Line 17 using the amounts from the MIFTCE Schedule D

zero on lines 3 and 5 through 8 of that

worksheet.

amount from Form 1040, line 13, on lines 2, 4, and 9 of the MJFTCE Schedule D Tax Worksheet, and enter

8. Keep all Forms 1116 you used to figure your MTFTCE, but do not attach

them to your tax return.

7. Complete Part IV of the first MTFTCE Form 1116 only. Enter the amount from the MTFTCE Form 1116, line 33. on Form 8801, line 12.

For a fiscal year taxpayer with a **prior** ray year that ends in 7000, the amount on line 48 cannot exceed the amount on line 48 cannot exceed the amount figured under excetus 50(3) (maximum rate of tax on net capital gain) or, if applicable, section 301(6) of the Jobs and Growth Tax Releid Reconclaison Act of 2003. If your computation of the

48 and attach a separate sheet showing how you figured the amount on line 48.

Paperwork Reduction Act Notice. We

amount to be entered on line 48 is less than the amount figured using Part III, enter the amount you figured on line 48. Also, enter "See attached" on the dotted line to the left of the entry space for line

4. If you did not figure your 2002 AMFTC using the simplified limitation election, complete lines 14 through 16 of the MTFTCE Form 1116.

Line 22

relating to a form or its instructions must be telande as long as their contents may become material in the administration of any internal Revenue administration of any internal Revenue information are confidential, as required by section 6103. ask for the information on this form to carry out the internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and on line 41 the total of any credits on lines 44 through 52 (not including any credit for prior year minimum tax). If the result is zero or less, enter zero. Worksheat (in the 2002 histories) of schedule D (from 1000) or the 2002 histories for from 1001 or the 2002 histories for form 1004 or the 2002 histories for form 1004 or the 1004 histories and 1004 histories and 1004 histories and 1004 histories form 1004 so that I had III of your 2002 regular as Schedule D (from 1004) form 1004) for form 1004 histories for the 10 5. If you did not complete Part III of form 8801, eater the amount from Form 8801, into 4, on line 17 of the MIFTCE. Form 1115 and go to 6 below. FICE. Otherwise, follow these steps to complete, for the MIFTCE, the Worksheet for Line 17 on page 16 of the 2002 Form 1116 instructions.

information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records

You are not required to provide the

collect the right amount of tax.

average time is: Rocordkeeping, 2 hr., 4 min.; Learning about the law or the

The time needed to complete and file this form will vary depending on individual circumstances. The estimated

you reported capital gain distributions directly on Form 1040, line 13, enter the

If you have comments concerning the

accuracy of these time estimates or suggestions for making this form

form, 1 fr., 51 min.; Preparing the form, 1 fr., 39 min.; Copying, assembling, and sending the form to the IRS, 16 min.

simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filled Enter the amount of your 2002 capital gain distributions on Form 8801, lines 28 and 30, Enter on Form 8301, line 34, the Skip Form 8801, line 29, and

If your 2002 taxable income was zero or less, complete lines 19 and 21 through 23 of your 2002 Schedule D (form 1040) (lines 19 through 21 of the 2002 Schedule D (form 1041), or lines 2002 Schedule D (form 1041), or lines 2004 Schedule D (form 1041), or lines 2004 Schedule D (form 1041), or lines completing 9 of the 2002 Schedule D (form 1041), or lines or lines and papirable, before completing 9 art III.

Form 8814 (2003)

Department of the Treasury Internal Revenue Service 8814

Child's Interest and Dividends ► See instructions below end on back.

Attach to parents' Form 1040 or Form 1040NR.

OM3 No. 1545-1128

2003

Attachment Sequence No. 40

Parents' Election To Report

Cauton: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you life a separate is a return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his on her own return. For details, see Tax Benefits You May Not Take on the back.

B Child's social security number Child's name (first, initial, and last)

1a 1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . . . . . . . . . more than one Form 8814 is attached, check here b Enter your child's tax-exempt interest. Do not include this

child received any ordinary dividends as a nominee, see the instructions 

Add lines 1a, 2, and 3. If the total is \$1,500 or less, skip lines 5 and 6 and go to line 7. If the Enter your child's capital gain distributions. If your child received any capital gain distributions

the income total is \$7,500 or more, do not file this form. Your child must file his or her own return to report

Base amount Subtact line 5 from line 4. See the instructions for where to report this amount. Go to line 7 harlows Tax on the First \$1,500 of Child's Interest and Dividends

00

1,500

Subtract line 7 from line 4. If the result is zero or less, enter -0-

Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below. No. Enter \$75 here and see the Note below. Is the amount on line 8 less than \$750? 

Note: if you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 41, or Form 1040NR, line 39. Be sive to check box a on Form 1040, line 41, or Form 1040NR, line 39.

General Instructions

Purpose of Form. Use this form if you deed to peoply (up child's income on your return if you do, your child will not have be fits a return if you child meets all of the following conditions:

The child was under age 14 at the end of 2003. A child born on January 1, 1990, is considered to be age 14 at the end of 2003.

 The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent und dyidends.

 The child's gross income for 2003 was less than \$7,500. The child is required to file a 2003

You must also qualify See Parents Who Qualify To Make the Election below There were no estimated tax payments for the child for 2003 (including any overpayment of tax from his or her 2002 return applied to 2003 estimated tax). There was no Federal income tax withheld from the child's income.

You and the child's other parent were married to each other but file separate returns for 2003 and you had the highor laxable moorne

How To Make the Election. To make the electron, complete and adarent Form(\$814 to your tax neutral motivations of the your learning by the due date influenting exercision(\$1,4). Separate Form \$814 must be filed for each mid whose morns you choose to report. Parents Who Quality To Make the Election. You quality to make this electron for quality for make this electron for you file Form 1040 or form 1040NR and any of the following apply

You are filing a joint return for 2003 with the child's other parent

Vou were unmarried, treated as unmarried for fordeal morned bax purposes, or separated from the child's direct parties, or separated from the child's direct parties and separated marriemance decrees four mist have treaticopy of your child for most of the year (you were the custoded parent). If you were the custoded parent, if you were the married you may make the election on a joint new spouse do not file a joint new you custoff you can will you have and your new spouse do not file a joint new spouse during was spouse for not married.

In the custode parent is not married to consider the parent par

(continued)

Learge of Address. If your child filed a return for a previous year and fur address shown on the last return filed is not your furful's current address. De sure to notly the RS, in witting, of the new address. To do this, you may use Form 8822, Change of Address. Note: if you and the child's other parent were not manned but lived together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income Tax Benefits You May Not Take. If you elect to report your chied's income on your elect up, you may not take any of the following decluctors hat your child could take on his or her own return.

Additional Information. See Pub. 929, Tax Rules for Children and Dependents, more details.

Line Instructions

Standard deduction of \$1,900 for a blind child.

 Penalty on early withdrawal of child's Itemized deductions such as child's investment expenses or charitable

contributions.

filing a joint return, include your spouse's name but enter the social security number of the person whose name is shown first on the return Name and Social Security Number. If

Line 1a. Enter all taxable interest income received by your child in 2003. If your child received a Form 1099-INT for tax-exempt interest, such as from municipal bonds, enter the amount and "Tax-exempt interest" on the dotted time next to line 1a. Do next include this interest in the lotal for line 1a but be sure to include it on line 1b.

If your child received qualified dividends or capiel gain distributions, you may pay up to \$37.50 more tax if you make this election riseased of fining a separate tax return for the child's income between \$1.50 may \$1.500 may the make this election. However, if you file a separate tax election. However, if you file a separate tax election. However, if you file a separate election. However, if you file a separate stown as 5% because of the preferential tax is for qualified dividends and post. May \$ capital gain distributions (8% on qualified \$5.99 mg and sixthbutions (8% on qualified \$5.99 mg and \$5.99 mg and \$5.99 mg an

If you critical research as a **normboo**, interest that actually belongs to another person, order the amount and "NU" for normere distribution on the dotted line next to line 1a. **Do not** include amounts received as a norminee in the local for line 1a.

if any of the above apply to your child.

Arts figure the Lex on your child's income
as if he or she is filing a return. Next, figure
the tax saf if you are electricity for report your
child's income on your return. They
recults no the lower tax.

If your child had accuped interest that a said to be saider of a bond, away a paid to the seller of a bond, away a said to the seller of a bond, away to original issue discount (oilt) is less than the amount shown on your child's **Form** of 1099-CID, enter the nontaxable amount on the druid's Form of the doubt direct to line 1 and out of the doubt direct to line 1 and out of the doubt direct to line 1 and out of the doubt direct of the doubt d

Alternative Minimum Tax. If your child received tax-exempt interest for

750

Line 1b. If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it on line 1b. Also, include any exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated investment company Note: If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see Alternative Minhurm Tax on this page. Invostment Interest Expense. Your child's concome birth than qualified dividents, and sake a Permanent Furd dividents, and capital gain distributions) that you report on your feurn is considered to be your investment mome for purpose of figuring. respinpt-interest dividends paid by a respinpt-interest dividends paid by a regulated investment company) from certain private actions bonds, you ruust certain private actions bonds, you ruust better from service actions and action actions are seen expenses, and its respuctions for details individuals; and its respuctions for details.

your investment interest expense

dividends your child received through a partnership, an S corporation, or an estate or frust. Line 2. Enter the ordinary dividends received by your child in 2003. Ordinary dividends should be shown in box 1a of Form 1099-DIV. Also, include ordinary deduction. If you child received qualified dividends, Aska Permanent Fund dividends, Aska Permanent Fund dividends, Saka Permanent Income and Experises, to figure the amount you may teld as your investment income. Foreign Accounts and Trusts. Complete Parti I lof Schwable B (Pinn 104) for your child of the or she (a) had a foreign financial count of the ceuted a distribution from, or was the grantio of, or transferor to, a freign trust. If you answer "vs" to either question, you must file his Schedule B with your return. From 8814" next, in fin 78 or line 3, whichever applies. Also, complete line 10 if applicable.

If your child received, as a nominee, ordinary dividends that actually belong to another person, enter the amount and "ND" on the dotted line next to line 2. Do not include amounts received as a morninee in the total for line 2.

Line 3. Enter the capital gain distributions received by your child in 2003. Capital gain distributions should be shown in box 2a of Form 1099-DIV. Also, see the instructions for line 6

If your child received, as a norminee,

Line 6. If you checked the box on line C. add the amounts' from line 6 of 19 your forms 8814. Unless the exception below applies, included this amounts in the total on line 21 of form 1040 or form 1040Ns. whichever applies. Be sure to enter "form 8314" and the botal of the line 6 amounts in the space next to line 21. capifal gain distributions that actually belong to another person, either the amount and "ND" on the dotted line next to line 3. **Do not** include amounts received as a nominee in the total for line 3.

Line 9. If you checked the box on line C, add the amounts from line 9 of 38 your Forms 8814 include the total on Form 1040, line 41, or Form 1040kl, line 41, or Form or both time 29. Be sure to check box a on that line. Exception. If your child received durafiled durands or called gain educations, part or all of that income must be reported on your Form 1040 or Form 1040NR instead of or Form 8814, intel 6 See Pou. 929 for details

Paporvork Reduction Act Notice. We ask for the information on this form to carry out the internal Revenue laws of the United States You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

information requested on a form that is subject to the Papework Reduction Act unless the form displays a valid OMB convol number. Books or records relang to a form or its instructions must be retained as formed as the confirminate on of any internal Revenue law. Generally, tax confidential, as required by internal Revenue Code section 6103. You are not required to provide the

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accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the institutions for the tax return with which this form is filled. If you have comments concerning the

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Form 8814 (2003)



# Section 6

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Reported on:	Classified by:
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	D -4
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·	Classified by marital status 2.2
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T	Tax liability
Tax credits	Classified by:
(See also specific type)	Marital status 1.3
Classified by:	Size of adjusted gross income 3.3
Marital status	Reported on:
Size of adjusted gross income 3.3	Returns with itemized deductions
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<b>Fotal statutory adjustments</b>	(See also Miscellaneous itemized deductions and
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